COUNTY OF ADAMS, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended December 31, 2025

PREPARED BY THE OFFICE OF THE CONTROLLER

TAMMY MYERS, CONTROLLER

TABLE OF CONTENTS

COUNTY OF ADAMS, PENNSYLVANIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

TABLE OF CONTENTS

COUNTY OF ADAMS, PENNSYLVANIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

TABLE OF CONTENTS (CONTINUED)

COUNTY OF ADAMS, PENNSYLVANIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025

TABLE OF CONTENTS (CONTINUED)

ADAMS COUNTY CONTROLLER

Tammy Myers, Controller
111 Baltimore St, Suite 3
tmyers@adamscountypa.gov
717-337-9805

June 29, 2026

To the Commissioners and Citizens of the County of Adams, Pennsylvania:

I am pleased to present the Annual Comprehensive Financial Report (Annual Report) of the County of Adams, Pennsylvania for the fiscal year ending December 31, 2025.

County Code requires the elected County Controller to prepare an annual financial report and audit of the County's books. This Annual Report is designed to present financial information and the County's overall financial condition to various users including creditors, investors, government officials and, most importantly, the general public.

This Annual Report was prepared by the office of the County Controller with assistance from County and Court offices. County Management assumes full responsibility for the completeness and reliability of the information contained in this report. County Management is responsible for establishing and maintaining internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. The internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

To the best of my knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County in accordance with generally accepted accounting principles. The disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The County's financial statements have been audited by the certified public accounting firm of Zelenkofske Axelrod LLC. The independent certified public accounting firm has issued an unmodified opinion on the County's financial statements as of and for the year ended December 31, 2025. The auditor's report is located at the beginning of the financial section of this report.

After the auditor's report you will find Management's Discussion and Analysis (MD&A). Generally Accepted Accounting Principles (GAAP) requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Following the MD&A are the financial statements that will allow the reader to assess the finances of the County; determine how the County's financial condition has changed over the past year; understand the scope of the services provided to the citizenry; and understand the County's revenue sources. The notes required supplementary information, other supplementary information, and the statistical section that follows the basic financial statements all contain important information that explain and supplement those financial statements.

This Annual Report includes all funds of the County. The County provides its residents with a variety of services in areas such as 911 emergency operations, prison, courts, probation, domestic relations, bridge maintenance, planning and conservation, and human services which include children services and mental health and intellectual and developmental disabilities. In addition to general County activities, the Commissioners have financial accountability for the Adams County Conservation District and the Adams County Industrial Development Authority. Therefore, those blended component units are included in the Annual Report. The County Commissioners are also responsible for appointing the members of the boards of several other authorities and advisory boards, but the County's accountability for these organizations does not extend beyond the appointments and their finances are not included here. (See Note 1 to the financial statements.)

The independent audit of the basic financial statements of the County is part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing the Single Audit require the independent auditor to report on the County's internal controls and compliance with legal requirements, with special emphasis on those involving the administration of federal awards. These reports are available in the County's separately issued Single Audit Report.

PROFILE OF THE COUNTY

Introduction

The County of Adams is a fifth-class county created on January 22, 1800, from part of York County, and named in honor of President John Adams. The County, with a total of 522 square miles, is situated in the south-central part of the Commonwealth of Pennsylvania along the Mason-Dixon Line. Harrisburg, the state capital, is located 36 miles north of Gettysburg, the County seat. The outer suburbs of Washington, D.C. and Baltimore are within an hour's drive from many communities. Surrounding counties include Cumberland, Franklin and York in Pennsylvania, and Carroll and Frederick counties in Maryland.

The County's character is primarily residential and rural in nature. Gettysburg is surrounded by countryside rich in visual beauty and encompasses some of the East Coast's most productive agricultural areas. Agriculture generally and the fruit industry in particular have been an important part of Adams County since the mid-1800's. Adams County ranks first in the State for apple production, while Pennsylvania ranks fourth in the nation, behind Washington, Michigan, and New York.

The County is governed by a Board of Commissioners consisting of three members elected to four-year terms. The Commissioners are the responsible managers and administrators of the County's fiscal affairs. County Code provides for the elected Controller to act as a "check and balance" on County management and administrators by keeping the financial books, auditing, settling, and adjusting financial accounts, and reporting the County's financial results. The Treasurer is elected to receive and receipt all monies due or accruing to the County and to invest surplus funds. The Court of Common Pleas is part of the Unified Judicial System provided for by the Pennsylvania Constitution. Court related row offices include the Clerk of Courts, District Attorney, Prothonotary, Recorder of Deeds and Register of Wills, and Sheriff.

Local Economy

The most recent estimates indicate Adams County ranked 31st in the state with a population of 107,594 people. The median age of a county resident was 44 years (Source: 2024 data from the U.S. Department of Commerce, Bureau of Economic Analysis and United States Census).

The average unemployment rate in 2025 was 3.7% compared to the state's December 2025 unemployment rate of 4.4%. (Source: US Bureau of Labor Statistics). Manufacturing, Healthcare & Social Assistance, Accommodation & Food Services, and Retail are the County's top industries. Adams County's per capita personal income is $60,234, ranking it 23rd in the state and at 85.2 percent of the state average of $70,678 and 82.3 percent of the national average, $73.204. (Source: 2024 data from the U.S. Department of Commerce, Bureau of Economic Analysis)

Tourism

Adams County hosts approximately 3-3.5 million visitors annually from all over the world. Gettysburg is famous as a Civil War destination – specifically the Gettysburg battlefield and Abraham Lincoln's Gettysburg Address, but greater Adams County offers a wide array of cultural sites, attractions, tours, events, and essential amenities such as lodging, dining, and shopping. With over 31,000 acres of State and Federal land, which include Michaux State Forest, Gettysburg National Military Park, and State Game Lands, Adams County is also a destination for those seeking outdoor recreation. The County's beautiful rural landscape, containing over 14,000 acres of fruit orchards, is home to a flourishing fruit industry and its corresponding agritourism components.

In 2025, overnight visitation to Adams County remained robust, with overnight hotel occupancy matching 2024, at 56.1 percent occupancy. The destination experienced some travel related challenges in 2025, with international visitation to the U.S. down overall, especially from Canada, and with a record-long federal government shutdown at the end of the year. Most recent reports indicate, county lodging revenue remained strong at $66.8 million while generating roughly $3.1 million in local lodging tax revenue.

Based on the State of Pennsylvania's most recent economic data for 2024, annual visitor spending levels exceeded $809 million, with direct tax revenue - at the local, state and federal levels - reaching $82.2 million. Visitor spending and taxes generated by visitors set new records in both 2023 and 2024. Meanwhile, the tourism industry supported a workforce of 5,101 employees with wages paid exceeding $178 million.

Key tourism highlights from 2025 include: the launching of the new Gettysburg Railway excursion train experience, bringing a scenic train experience to Adams County for the first time in over 15 years. Two new temporary trails were curated by Destination Gettysburg in 2025; the Adams County Sweet Stroll and the Merry Markets holiday shopping trail. Several attractions in Adams County earned major TripAdvisor Travelers' Choice Awards in 2025. The Gettysburg National Military Park, the Eisenhower National Historic Site, and the Gettysburg National Visitors Center were all voted among the top 10% of attractions worldwide.

With Adams County celebrating America's 250th Anniversary throughout 2026, visitation is expected to be strong as Gettysburg takes its place as one of the top historic destinations in the United States.

FINANCIAL MANAGEMENT AND BUDGET ADMINISTRATION

Fiscal stewardship continued to be a hallmark of County operations. The County's commitment to transparent and high-quality financial practices is reflected in its long-term financial planning and budget. Throughout the year, commissioners and staff developed the 2026 budget amid rising operational costs, particularly in health care and mandated services, ultimately adopting a balanced plan with no tax increase by strategically leveraging reserves and applying multi-year funding strategies. The County's Aa2 bond rating remained reaffirmed, supporting favorable borrowing rates for County and municipal projects.

Long-Term Financial Planning

The County first adopted a formal Fund Balance Policy in 2010 and adopted an updated Fund Balance Policy in 2021. The County recognizes the significance of maintaining an appropriate level of fund balance as one component of sound financial management. An adequate fund balance level is an essential element in both short-term and long-term financial planning, and serves to mitigate future risks, sustain operations during economic downturns, and enhance credit worthiness. The unassigned fund balance in the general fund was

68% of total general fund revenues on December 31, 2025. Through the maintenance of an adequate level of fund balance, the County can help stabilize funding for operations, stabilize taxes and fees, and realize cost savings.

In 2021, to assist with Long-term Planning, the Board of Commissioners adopted a Capital Improvement Plan Policy. This policy provides the framework and procedures for the development, approval, and publication of the Adams County ten-year plan for Capital Improvements. The CIP is a ten-year rolling plan identifying capital projects to be funded during the plan period.

Budget

The County of Adams is required to adopt an annual budget no later than December 31 of the previous year. Public meetings are conducted on the proposed budget and made available for 20 days prior to the final adoption. The Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose. The County maintains budgeting control at the individual fund level. Unexpended appropriations lapse at year-end.

Budgets are legally adopted for the general fund and special revenue funds which include 911 Telecommunications, Children and Youth Services, and Hazardous Materials. The Hotel Tax Fund, Bridge Funds (Act 13 Bridge Improvements and Liquid Fuels) and Capital Budget are also budgeted and legally adopted.

MAJOR INITIATIVES

In 2025, Adams County advanced a broad portfolio of initiatives reflecting its commitment to fiscal responsibility, public service, infrastructure resilience, public safety, community well-being, and economic vitality. Entering the year with stable reserves and a strong Aa2 bond rating, the County continued applying prudent financial management practices while collaborating with departments, partner organizations, and community stakeholders to strengthen essential services and improve quality of life for residents.

Public Safety and Emergency Preparedness

The County began the year with a renewed focus on emergency preparedness and public safety. Efforts included restoration of the Live Incident Status webpage, implementation of additional NextGen911 enhancements, and expanded interoperability with the Pennsylvania State Police through a new talkgroup agreement and dedicated ringdown line to improve dispatch coordination. Emergency response capacity was further supported through ongoing upgrades to the County’s 911 system and participation in the South Central PA Counter Terrorism Task Force, which secured more than $1 million in federal homeland security funding benefiting Adams County.

Significant progress also occurred within emergency services infrastructure. Adams Regional EMS advanced its plan for a new headquarters facility designed to improve operational efficiency and expand service coverage across approximately three-quarters of the County. Volunteer fire service development continued through the Cadet Fire Academy, which graduated approximately two dozen trainees. Memorial events honoring fallen officers and K-9 units highlighted the County’s ongoing recognition of public safety personnel and their service.

Land Use, Conservation, and Environmental Stewardship

Adams County made notable advancements in land use planning, conservation, and environmental sustainability. New agricultural conservation easements were approved throughout the County, including several hundred-acre tracts in Conewago Township and surrounding municipalities, supporting long-term preservation of farmland and agricultural heritage. The County partnered with state agencies, nonprofit organizations, and private landowners on the Conewago Creek stabilization project, a multi-partner initiative to restore streambanks, enhance habitat, and improve public access. Additional efforts included supporting the growth of the Land Conservancy of Adams County and participating in regional planning with the South Mountain Partnership.

Community Development and Housing Initiatives

Affordable and accessible housing remained a central focus in 2025. Allocations from the Affordable Housing Trust Fund supported both new senior housing development and ongoing community housing services. The County celebrated progress on municipal development projects, including the groundbreaking of the new Butler Township complex. WellSpan Health transferred residential properties to Habitat for Humanity for future affordable housing units, while the County continued to administer and promote the At Home Grant Program to assist municipalities and nonprofit organizations with housing and neighborhood revitalization efforts.

Community Engagement and Quality of Life

Public engagement, cultural programming, and recreation initiatives continued throughout 2025. Adams County supported projects such as the Pennsylvania AG Discovery Center, expanded tourism offerings including the Gettysburg Railroad excursions, and numerous local events celebrating the arts, history, agriculture, and outdoor recreation. The County also participated in major philanthropic initiatives, including the Adams County Community Foundation Giving Spree, which continued to set new participation and fundraising records.

Organizational Capacity and Technology Modernization

The County continued investing in organizational capacity, modernization, and staff development. Information Technology expanded municipal website support, upgraded equipment and cellular services to reduce costs, and implemented internal workflow improvements. Employees participated in leadership development programs through the National Association of Counties, and departments engaged in wellness, engagement, and recognition activities. Leadership transitions, including the retirement of the longtime Human Resources Director, were supported through effective internal succession planning.

Sustainability and Energy Initiatives

Environmental sustainability efforts advanced with completion of a major solar installation on the Human Services Building, generating enough renewable energy to meet building needs and return excess power to the grid when generation exceeded demand. The County also secured tax credit consulting services to maximize federal incentives and enhance the long-term financial benefits of the project.

Intergovernmental and Regional Collaboration

The County continued active involvement in regional, statewide, and national initiatives, including participation in the Chesapeake Bay Executive Council, America250PA planning, and legislative advocacy related to mental health funding, human services stability, and long-term 911 surcharge reform. These efforts reflect the County's commitment to shaping policy and securing resources that support essential services for residents.

Conclusion

Overall, 2025 was marked by steady progress, collaboration, and strategic investment. Adams County strengthened its financial position, enhanced public safety and emergency response, preserved agricultural lands, advanced infrastructure and sustainability projects, expanded services for residents, and supported community engagement across a broad range of sectors. These achievements demonstrate the County's dedication to responsible governance, strong partnerships, and the long-term well-being of its citizens.

AWARDS AND ACKNOWLEDGEMENTS

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded its Distinguished Budget Presentation Award to the County of Adams for its annual budget document, prepared by the County Budget & Purchasing Office, for the fiscal year beginning January 1, 2025, marking its seventh consecutive year of recognition. To qualify for the Distinguished Budget Presentation Award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a commutations guide.

Certificate of Achievement for Excellence in Financial Reporting

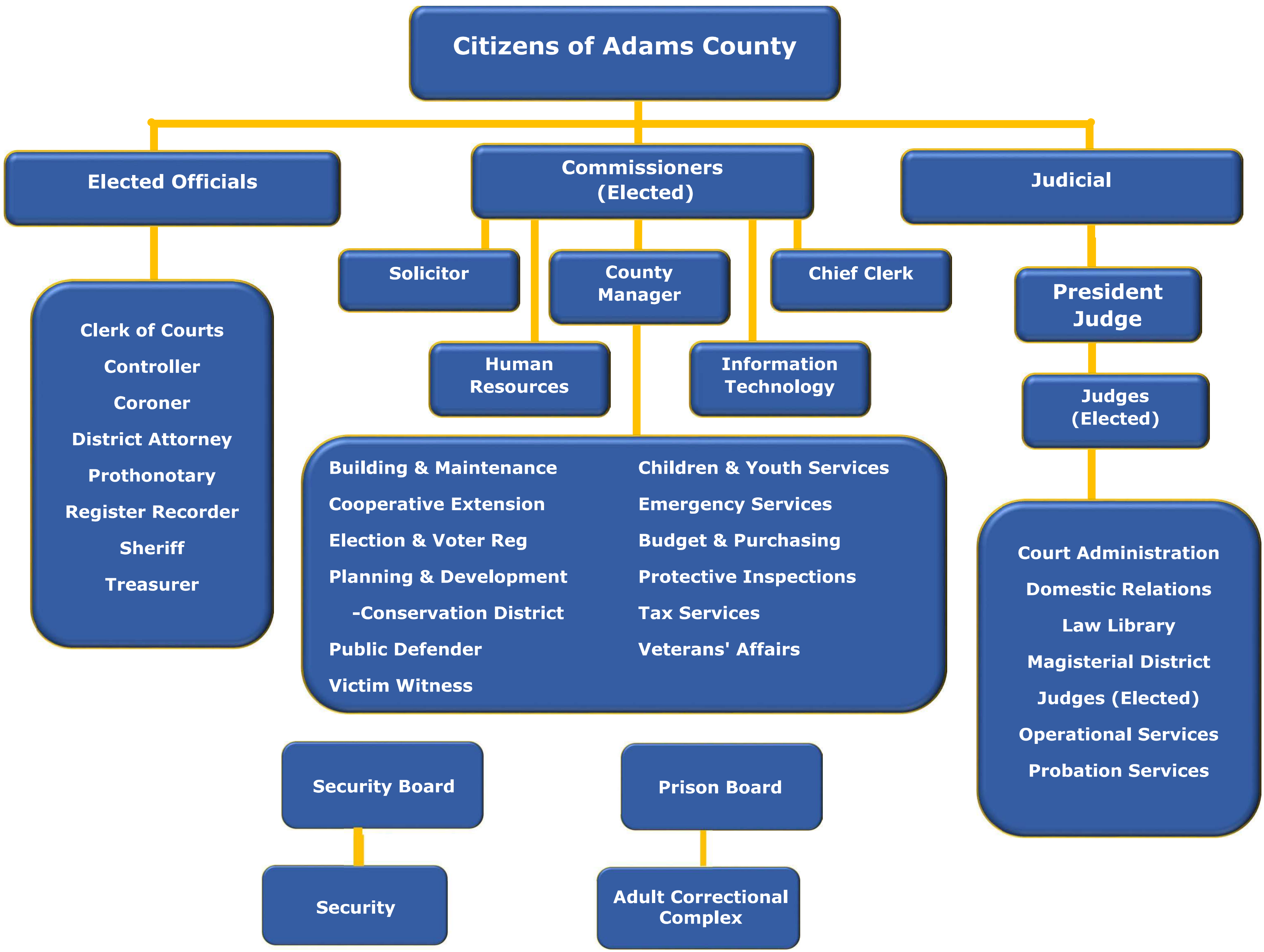
GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Adams for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2024. This is the eighth consecutive year that Adams County has achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized financial report to the community that satisfies both generally accepted accounting principles and applicable legal requirements.

The completion of this, the County's ninth Annual Report, was made possible by the dedicated services of the staff of the Controller's Office, the Office of Budget & Purchasing, and all County and Court departments.

Sincerely,

Tammy J Myers, Controller

Adams County Organizational Chart



COUNTY OF ADAMS, PENNSYLVANIA
LIST OF ELECTED OFFICIALS
DECEMBER 31, 2025

ELECTED COUNTY OFFICIALS

County Commissioner, Chairperson	Randy Phiel
County Commissioner, Vice Chairperson	James Martin
County Commissioner	Marty Karsteter Qually
County Controller	Tammy Myers
County Coroner	Francis Dutrow
County Treasurer	Christine Redding
District Attorney	Brian Sinnett
Register of Wills Recorder of Deeds	Karen Heflin
Clerk of Courts	Kelly Lawver
Prothonotary	Beverly Boyd
Sheriff	James Muller

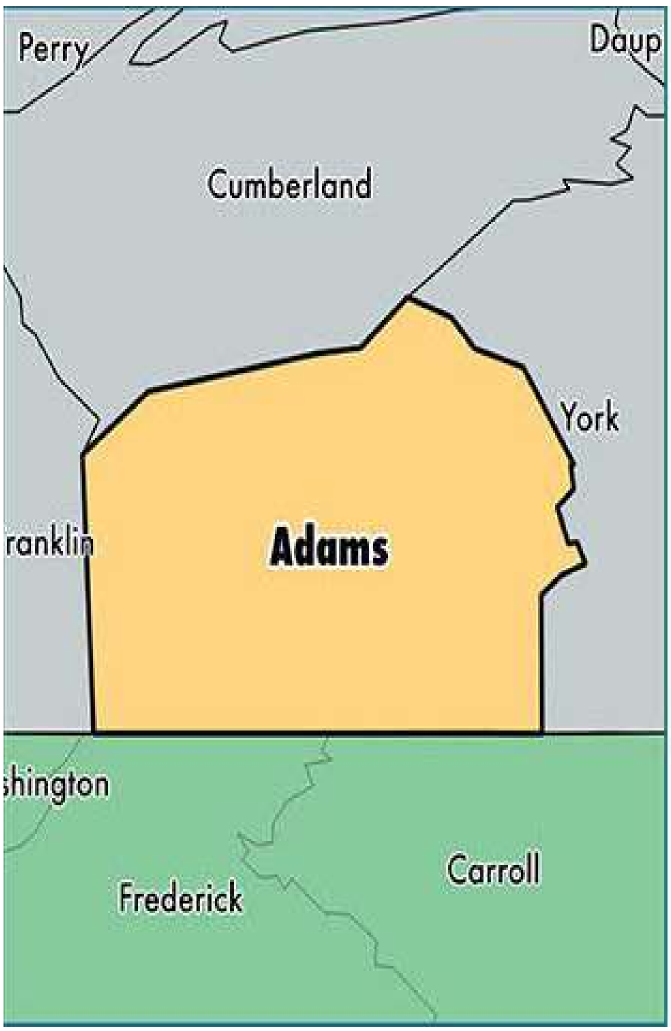
JUDICIARY

COURT OF COMMON PLEAS

President Judge	Honorable Thomas Campbell
Judge	Honorable Shawn Wagner
Judge	Honorable Christina Simpson
Judge	Vacant

COUNTY OF ADAMS, PENNSYLVANIA

MAP OF ADAMS COUNTY



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Adams County
Pennsylvania

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

Executive Director/CEO

INDEPENDENT AUDITOR'S REPORT

County Commissioners
County of Adams
Gettysburg, Pennsylvania
Page 11

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the COUNTY OF ADAMS, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the COUNTY OF ADAMS' basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the COUNTY OF ADAMS, as of December 31, 2025, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the blended component unit financial statements of the Adams County Industrial Development Authority, which represents 100 percent, 100 percent and 100 percent, respectively, of the assets, net position, and revenues of the business-type activities. We also did not audit the financial statements of the Adams County Conservation District, which represents 37.47 percent, 12.48 percent, and 7.99 percent, respectively, of the assets, net position, and revenues of the aggregate remaining fund information. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Adams County Industrial Development Authority and the Adams County Conservation District is based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. The financial statements of the Adams County Industrial Development Authority were not audited in accordance with *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the COUNTY OF ADAMS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the COUNTY OF ADAMS' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the COUNTY OF ADAM's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the COUNTY OF ADAMS' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Adoption of Governmental Accounting Standards Board Pronouncements

As discussed in Note 1 to the financial statements, in 2025 the COUNTY OF ADAMS adopted the required provisions of Governmental Accounting Standards Board ("GASB") Statement No. 102, "*Certain Risk Disclosures*". Our opinion is not modified with respect to these matters.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the net pension liability and related ratios, schedule of employer contributions, and budgetary comparison information on pages 17 through 32, 81, 82, and 83 through 87 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the COUNTY OF ADAMS' basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the schedule of County functions are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the schedule of County functions are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the schedule of County functions are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information Included in the Annual Comprehensive Financial Report

Management is responsible for the other information in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Zelenkofske Axelrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2026 on our consideration of the COUNTY OF ADAMS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the COUNTY OF ADAMS' internal control over financial reporting and compliance.

Zelenkofske Axelrod LLC

ZELENKOFSKE AXELROD LLC

Harrisburg, Pennsylvania
June 29, 2026

The COUNTY OF ADAMS, hereafter referred to as the "County," is pleased to present its financial statements developed in compliance with Statement of Governmental Accounting Standard No. 34, entitled "Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments (hereafter "GASB 34"), and related standards. GASB 34 enhances information provided to the users of its financial statements. This section of the financial reporting package presents our discussion and analysis of the County's financial performance during the year ending December 31, 2025. Please read it in conjunction with the County's financial statements that follow this section.

Financial Highlights:

- Adams County's property tax rate increased .70 mills to 5.1393 mills.

- The County's general fund balance was $50.6 million with an unassigned portion of $44.8 million or 79% of the total general fund expenditures.

- The County's governmental activities net position (assets, plus deferred outflows of resources less liabilities, less deferred inflows of resources) increased by $2.6 million in 2025.

- The County had $56,380,000 of governmental activities general obligation debt outstanding as of December 31, 2025. The County's debt decreased due to the payment of the scheduled principal payments.

- The County maintained its Moody's bond rating of Aa2.

OVERVIEW OF THE FINANCIAL STATEMENTS

This report consists of the following four parts:

- Management's discussion and analysis (this section)

- Basic financial statements (including notes)

- Required supplementary information

- Other supplementary information

Management's discussion and analysis is a guide to reading the financial statements and provides related information to help the reader to better understand the County's government. The basic financial statements include notes that provide additional information essential to a full understanding of the financial data provided in the government-wide and fund financial statements. Required supplementary information provides the County's budget to actual figures for the general fund and other budgeted major governmental funds, as well as information for the County's pension and other postemployment benefit plans.

The basic financial statements present two different views of the County.

- *Government-wide financial statements*, the first two statements, provide information about the County's overall financial status as well as the financial status of the County's component units.
- *Fund financial statements,* the remaining statements, focus on individual parts of the County's government. They provide more detail on operations than the government-wide statements. There are three types of fund financial statements:

- *Governmental funds statements* show how general government services such as public safety, human services, public works, culture and recreation, and conservation and development are financed in the short term, as well as what remains for future spending.

- *Proprietary fund statements* offer short-term and long-term financial information about the activities of the County that operate like a business.

- *Fiduciary funds statements* reflect activities involving resources that are held by the County as a trustee or agent for the benefit of others. Fiduciary funds are not reflected in the government-wide statements because the resources cannot be used to support the County's programs or operations.

Table A-1: Organization of the County's Annual Comprehensive Financial Report

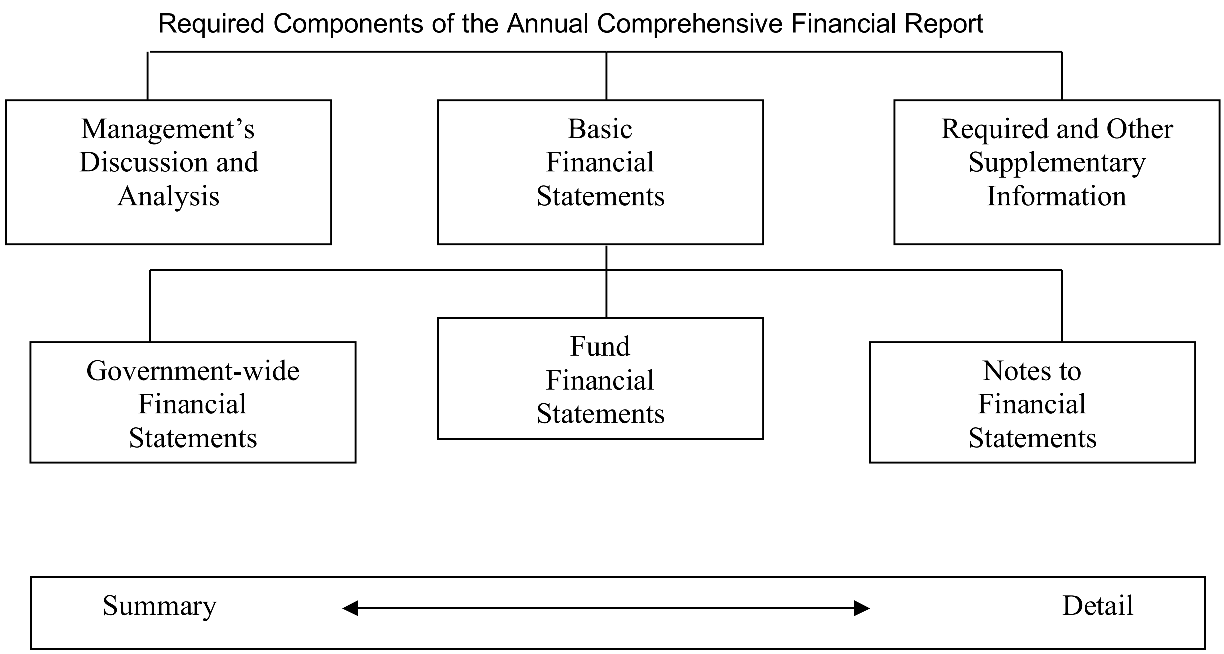


Table A-2 summarizes the major features of the County's financial statements, including the activities they cover and the types of information they contain.

Table A-2: Major features of the government-wide and fund financial statements

	Government-wide Statements	Fund Financial Statements		
		Governmental	Proprietary	Fiduciary
Scope	Entire entity and component units (except fiduciary funds)	Day-to-day operating activities of the County, such as public safety and courts	Business activities of the County, such as the Adams County Industrial Development Authority	Instances in which the County administers resources on behalf of others
Required Financial Statements	Statement of net position Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance	Statement of net position Statement of revenues, expenses, and changes in net position Statement of cash flows	Statement of fiduciary net position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources measurement focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset, deferred outflow of resources, liability, and deferred inflows of resources information	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	Current assets and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included	All assets, deferred outflows of resources, liabilities, and deferred inflows of resources both financial and capital, short-term and long-term	All assets and liabilities
Type of inflow and outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during the year or soon thereafter; expenditures when goods or services have been received and the related liability is due and payable	All revenues and expenses during the year; regardless of when cash is received or paid	All additions and deductions during the year, regardless of when cash is received or paid

The remainder of this overview explains the structure and contents of the government-wide and fund financial statements.

Government-wide financial statements

Government-wide financial statements report information about the County as a whole using accounting methods similar to those used by private-sector companies.

- The statement of net position includes all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, except fiduciary funds, with the difference reported as net position. This statement serves a purpose like that of the balance sheet of a private-sector business.

- The statement of activities focuses on how the County's net position changed during the year. Because it separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a program), it shows to what extent each program has to rely on local taxes for funding. This statement serves a purpose like that of a cash flow statement of a private-sector business.

All changes to net position are reported using the accrual method of accounting, which requires that revenues be reported when they are earned and expenses be reported when the goods and/or services are received, regardless of when cash is received or paid.

Net position is one way to measure the County's financial position. Over time, increases or decreases in the County's net position is one indicator of whether the County's financial position is improving or deteriorating. However, other non-financial factors such as changes in the County's property tax base and general economic conditions must be considered to assess the overall position of the County.

The primary government and its component units are included in the government-wide financial statements. Component units reflect the activities of legally separate government entities over which the County can exercise influence and/or be obligated to provide financial support. The County has two blended component units, the Adams County Industrial Development Authority, and the Adams County Conservation District (See Note 1, Notes to the Financial Statements).

There are two categories of activities for the primary government:

- *Governmental activities* include the County's basic services such as general government, judicial, public safety, public works, human services, culture and recreation, and conservation and development.

- *Business-type activities* such as the Adams County Industrial Development Authority.

Net position of the governmental activities differs from the governmental fund balances because governmental fund level statements only report transactions using or providing current financial resources. Also, capital assets in the fund level statements are reported as expenditures when financial resources (money) are expended to purchase or build assets. Likewise, the financial resources that may have been borrowed are considered revenue when they are received. The principal and interest payments are both considered expenditures when paid. Depreciation is not calculated as it does not provide or reduce current financial resources. Finally, capital assets and long-term debt do not affect fund balances.

Government-wide financial statements (continued)

Government-wide statements are reported using an economic resources measurement focus and full accrual basis of accounting that involves the following steps to format the statement of net position:

- Capitalize current outlays for capital assets
- Report long-term debt as a liability
- Depreciate capital assets and allocate the depreciation to the proper program/activities
- Calculate revenue and expense using the economic resources measurement focus and the accrual basis of accounting
- Allocate net position balances as follows:
    - Net Investment in capital assets
    - Restricted net positions are those with constraints placed on the use by external sources (creditors, grantors, contributors, or laws or regulations of governments) or imposed by law through constitutional provisions or enabling legislation
    - Unrestricted net position are assets that do not have any of the above restrictions

Fund Financial Statements

Fund financial statements provide more detailed information on the County's most significant funds, not the County as a whole. Funds are groups of related accounts that the County uses to keep track of specific sources of funding and spending for particular purposes. Some funds are required by state law. Other funds are established by the County to control and manage resources designated for specific purposes. Fund financial statements are reported using current financial resources and modified accrual accounting established by the Government Accounting Standards Board (GASB) for governments.

The County has three types of funds:

- *Governmental funds* include most of the County's basic services and focus on: (1) the flow in and out of cash and other financial assets that can readily be converted into cash, and: (2) the balances left at year-end that are available for spending. These funds are reported using the modified accrual accounting basis, and a current financial resources measurement focus. Consequently, the governmental funds statements provide a detailed short-term view for the financial resources available in the near future to finance the County's programs.

  The relationship between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation that follows the governmental fund financial statements.

  The County adopts an annual budget for the general fund, as required by state law. A budgetary comparison of the County's general fund and other budgeted major governmental funds is presented as required supplementary information.

Fund Financial Statements (Continued)

- *Proprietary Funds* report business-type programs and activities that charge fees designed to recover the cost of providing services. The proprietary funds report using full accrual accounting. The County maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are those focused on providing County services to the public. Internal service funds are used to accumulate costs and properly allocate those costs internally among the County's various functions. The County uses an internal service fund to account for its Health Insurance program which is a self-insured model.

- *Fiduciary Funds* are funds for which the County is the trustee or fiduciary. These include certain agency funds or clearing accounts for assets held by the County in its role as custodian until the funds are allocated to the private parties, organizations, or government agencies to which they belong. The County is responsible to ensure the assets reported in these funds are used for their intended purposes. This fiduciary activity is reported in a separate statement of fiduciary net position and a statement of changes in fiduciary net position. These funds are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Net Position

GASB No. 34 requires that all capital assets, including infrastructure, be valued, and reported within the governmental activities column of the government-wide financial statements. In 2007, the County fully adopted the provisions of GASB No. 34.

As of December 31, 2025, the County's total assets were $166,764,335, of which $72,797,394 represented capital assets. Assets and deferred outflow of resources exceeded liabilities and deferred inflows of resources by $89,884,492. Total governmental activities net capital assets decreased by $2.6 million as a result of depreciation on existing capital assets. Other assets increased by $5.4 million mainly due to an increase in the net pension asset as a result of a positive net change in the plan fiduciary net position.

Changes in the assumptions of the pension plan resulted in an increase in deferred inflows of resources of $2.3 million.

The County's current liabilities increased slightly in 2025 primarily due to a higher accounts payable liability in the general fund and the liquid fuels fund, along with a reduction in unearned revenues. Long term liabilities decreased $5.5 million due to scheduled principal payments and lease and subscription payments.

Of the County's net position, 9 percent represents net investment in capital assets net of any related debt outstanding used to acquire those assets. Thirty-nine percent of the County's net position is legally restricted ($35,549,784). The remaining balance of unrestricted net position ($46,589,088) may be used to meet the government's ongoing obligations to citizens and creditors.

Net Position (continued)

The County's business-type activities had a ($375,729) net deficit. In 2025, the Adams County Industrial Authority (ACIDA) had an operating loss of $93,506, however, there was a positive change in net position of $34,720.

The following table presents a comparative view of the County's government-wide financial statements.

County of Adams Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	**2024**	**2025**	**2024**	**2025**	**2024**
Assets:						
Current and other assets	$ 93,542,869	$ 88,165,238	$ 424,072	$ 394,600	$ 93,966,941	$ 88,559,838
Capital assets	72,776,223	75,385,724	21,171	31,333	72,797,394	75,417,057
Total assets	166,319,092	163,550,962	445,243	425,933	166,764,335	163,976,895
Deferred outflows of resources	4,343,378	7,344,110	-	-	4,343,378	7,344,110
Liabilities:						
Long-term liabilities	69,549,984	75,009,379	810,213	825,897	70,360,197	75,835,276
Other liabilities	6,254,367	5,991,850	10,759	10,485	6,265,126	6,002,335
Total liabilities	75,804,351	81,001,229	820,972	836,382	76,625,323	81,837,611
Deferred Inflows of Resources	4,597,898	2,235,800	-	-	4,597,898	2,235,800
Net Position:						
Net Investment in capital assets	7,761,297	5,775,057	(15,677)	(21,199)	7,745,620	5,753,858
Restricted	35,549,784	31,431,758	-	-	35,549,784	31,431,758
Unrestricted	46,949,140	50,451,228	(360,052)	(389,250)	46,589,088	50,061,978
Total Net Position	$ 90,260,221	$ 87,658,043	$ (375,729)	$ (410,449)	$ 89,884,492	$ 87,247,594

Changes in Net Position

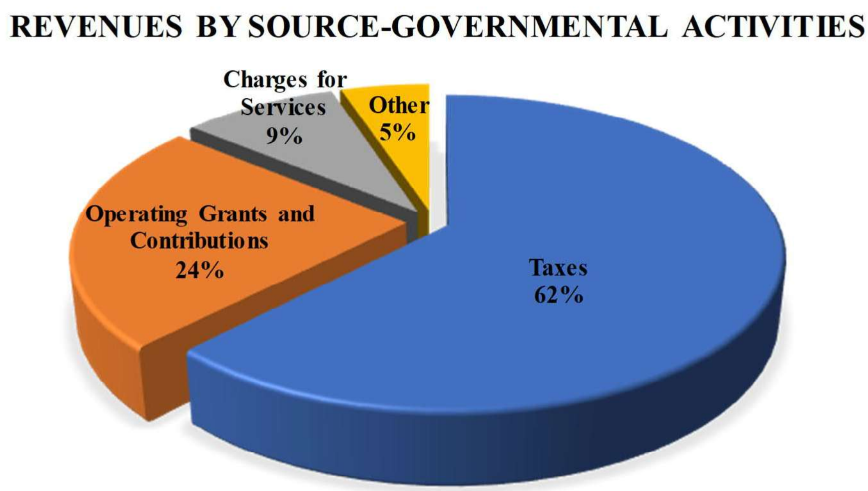
The table below summarizes the changes in net position for the County for the period ended December 31, 2025, and 2024.

County of Adams Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Program Revenues:						
Charges for Services	$ 8,089,572	$ 9,545,914	$ 10,384	$ 20,857	$ 8,099,956	$ 9,566,771
Operating Grants and Contributions	21,091,652	19,462,462	258,770	2,148,943	21,350,422	21,611,405
Capital Grants and Contributions	-	-	-	-	-	-
General Revenues:						
Property Taxes	52,694,896	44,674,086	-	-	52,694,896	44,674,086
Per Capita Taxes	365,891	363,909	-	-	365,891	363,909
Hotel Taxes	3,234,638	3,128,583	-	-	3,234,638	3,128,583
Unrestricted Investment Earnings/(Loss)	2,992,972	3,528,547	542	909	2,993,514	3,529,456
Gain on Sale of Asset	-	-	-	-	-	-
Project Support Income	-	-	-	-	-	-
Support Income	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Transfer of Capital Assets and Long Term Liabilities	-	-	-	-	-	-
Swap Proceeds	-	-	-	-	-	-
Miscellaneous	1,638,396	1,206,226	-	-	1,638,396	1,206,226
	90,108,017	81,909,727	269,696	2,170,709	90,377,713	84,080,436
Expenses:						
General Government-Administrative	13,452,286	10,754,198	-	-	13,452,286	10,754,198
General Government- Judicial	18,443,838	18,219,621	-	-	18,443,838	18,219,621
Public Safety	27,803,631	26,672,387	-	-	27,803,631	26,672,387
Public Works	826,112	492,653	-	-	826,112	492,653
Human Services	13,602,901	12,543,792	-	-	13,602,901	12,543,792
Culture and Recreation	3,666,138	3,371,844	-	-	3,666,138	3,371,844
Conservation and Development	7,562,000	2,642,765	-	-	7,562,000	2,642,765
Debt Service	2,148,933	2,291,746	-	-	2,148,933	2,291,746
Adams County IDA	-	-	234,976	2,232,452	234,976	2,232,452
	87,505,839	76,989,006	234,976	2,232,452	87,740,815	79,221,458
Change in Net Position	2,602,178	4,920,721	34,720	(61,743)	2,636,898	4,858,978
Net Position-Beginning	87,658,043	82,737,322	(410,449)	(348,706)	87,247,594	82,388,616
Net Position-End of the Year	$ 90,260,221	$ 87,658,043	$ (375,729)	$ (410,449)	$ 89,884,492	$ 87,247,594

Governmental activities

The following chart illustrates the sources of revenues for governmental activities for the fiscal year ended December 31, 2025.

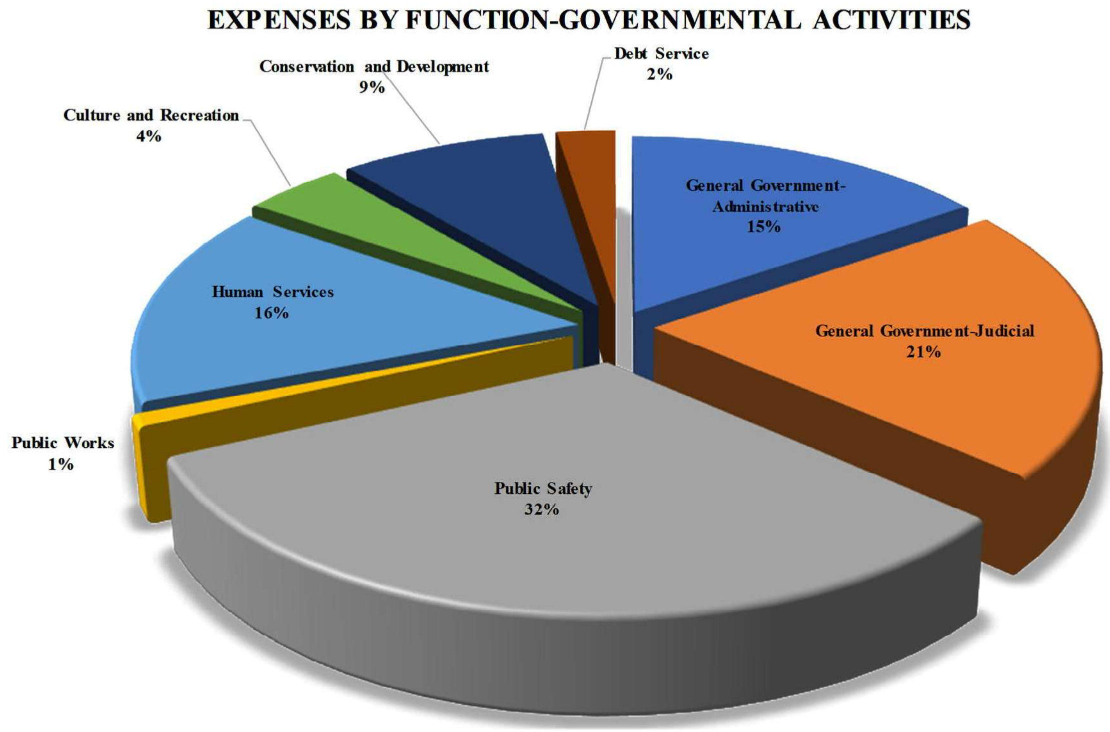


Taxes accounted for 62% of the County's total revenues. In 2025 tax revenue increased to $56,295,425. The millage rate rose to 5.1393 mills, and that increase combined with strong residential growth and broader real estate development throughout the County contributed to the upward trend in real estate taxes. In addition to real estate and per capita taxes, the County levies a 5% hotel lodging tax. By statute, proceeds from this tax are used to support the promotion, advertising, and marketing of tourism and special events through Destination Gettysburg, the designated visitor's bureau. For the year ending 2025, the hotel tax receipts increased slightly by 3% despite some travel-related challenges in 2025.

Operating Grants and Contributions, the County's second-largest source of revenue increased $1.7 million in 2025. Approximately $930,000 in state funding was delayed or not received in 2025 because of the budget impasse. Even so, federal funding helped drive the overall increase. The Community Development Block Grant projects were reimbursed in the amount of $1.3 million, and the Conservation District received grant funding through the Agriculture Conservation Assistance Program.

Charges for services represented 9% of total revenues in 2025. This category includes fees, fines, licenses, permits, and commissions on certain fees collected by County row offices on behalf of the Commonwealth of Pennsylvania. In 2025, these revenues decreased by 15%, due in part to the County receiving approximately $735,000 less in opioid settlement funds. Revenue also declined because of lower out-of-county and work release fees at the Correctional Complex, as well as reduced collections of the electronic monitoring fee and the offender supervision fee in Probation Services. In June 2025, Act 44 allowed individuals to be released from supervision early if they met specific criteria. As a result, some supervision terms ended early, and overpayments of offender supervision fees were refunded to defendants.

The following chart illustrates the expenses by function for governmental activities for the fiscal year ended December 31, 2025.



In 2025, total expenses for governmental activities were $87.5 million, an increase of $10.5 million from prior year.

General Government expenses which support the administration of County government totaled $13.4 million and accounted for 15% of the total Governmental Activities expenses. This represented an increase of $2.7 million over 2024, driven by higher salaries and benefits as well as back payments for prior years to York/Adams Mental Health Intellectual Disabilities.

General Government-Judicial includes all departments under the direct control of the Courts including Court Administration, Operational Services, Magisterial District Justices, Probation, Domestic Relations, and Law Library along with other offices closely tied to the judicial process such as the Prothonotary, Clerk of Courts, District Attorney, Public Defender, Victim Witness, and Sheriff. Expenses in this category totaled $18.4 million, or 21% of the total governmental activities expenses. Open positions throughout the year contributed to expenditures remaining flat in 2025 as compared to 2024.

Public Safety which includes Emergency Services (911 Center), Adams County Adult Correctional Facility, Protective Inspections, Coroner, and Courthouse Security had expenses of $27.8 million, representing 32% of total governmental activities expenses. As the County's largest expense in 2025, Public Safety increased 4% over the previous year. Salary and benefits increased slightly, while depreciation of $4.4 million and related capital assets also contributed to the increase. These capital assets include new kitchen equipment and replacement RTU's at the Prison complex, a new HVAC unit and replacement RTU's at the 911 building, and a new X-ray scanner for Security.

Governmental Activities-Expenses (continued)

Public Works includes the Liquid Fuels and Bridge Improvement programs that support the maintenance and improvement of the County's 42 bridges. Expenses in this area increased by 68% from the prior year. In 2025, the County continued working with the County Engineer inspecting the 42 county owned bridges and began making the necessary repairs.

Human Services expenses increased 8% in 2025, with total costs of $13.6 million. This category represents 16% of total governmental activities expenses. In addition to Children and Youth Services and Veteran's Affairs , it also includes county grants and federal grants. In 2025, Children and Youth Services saw a $1 million increase over prior year. Salaries and benefits, professional services, minor equipment, and client assistance were all contributing factors.

Conservation and Development includes the Conservation District, Penn State Cooperative Extension and the Community Block Grant Program administered by the Planning and Development office. Expenses totaled $7.5 million or 9% of total governmental activities. This represented an increase of 186% over prior year. The CDBG program reimbursed $1.2 million to project recipients, the County awarded Affordable Housing grants totaling $1 million, and the County purchased 11 easements totaling $756,000 more than prior year.

The remaining program expenses, $3.6 million or 4% of total expenses, were for Culture and Recreation. This category includes the Hotel Tax program, which distributes funds for local county grants, tourist promotion, and specific statutory, historical preservation, and economic development programs.

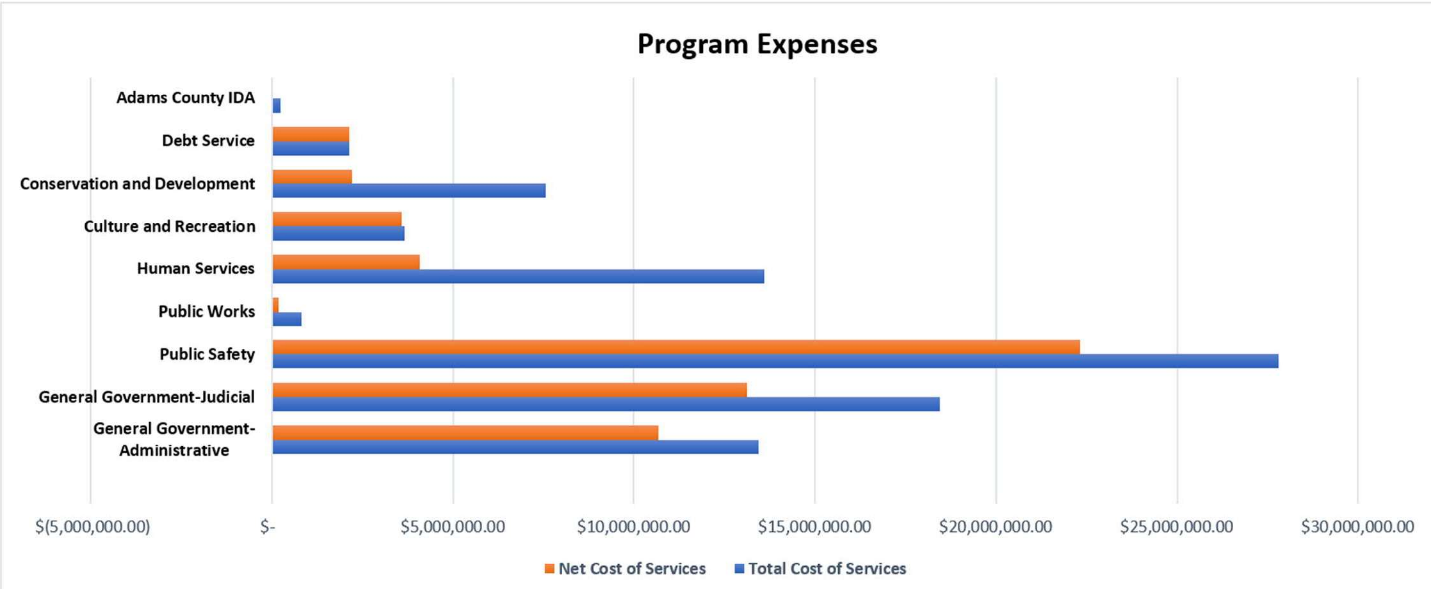
Interest on long-term debt totaled $2.1 million or 2% of total expenses. This represented a 6% decrease from 2024. In 2020, the County issued the General Obligation Bonds, Series 2020 A & B. As a result of the structuring of Series B, an advanced refunding of previous issues, the County was able to reduce interest paid on its long-term debt.

Business-Type Activities

In 2025, total revenues decreased $1.9 million for the County's business-type activities. In 2024 the Adams County Industrial Development Authority received $2 million from the Commonwealth of Pennsylvania Redevelopment Assistance Capital Program (RACP) that was passed through to ERY Properties, LLC for the development and construction of the 90-acre Berlin Junction Manufacturing Center near New Oxford, PA.

Net Program Expenses

Net program expenses indicate the amount of support required from taxes and other general revenues for a program of the government. In 2025 property, hotel, and per capita taxes brought in $56,295,425.



The County depended on property taxes and other general revenues to support 66% of its governmental and business-type activities in 2025. Property taxes are based on 100% of the assessed value of real property, so changes in assessed valuations directly affect tax revenue.

For General Government Administrative functions, 79% of expenses were funded through property taxes and other general revenues, with the remaining share supported by grants, fines, and court costs. In General Government Judicial, 71% of expenses were funded by property taxes and other general revenues with the balance also coming from grants, fines, and court costs. In Public Safety, property taxes and other general revenues covered 80% of costs while the remainder coming from grants and charges for services.

Public Works expenses were primarily funded through Commonwealth Liquid Fuels tax revenues and reimbursements from PennDOT for bridge Improvements. Property taxes and general revenues covered 100% of the County's Debt Service payments and 98% of Culture and Recreation costs.

Property tax and other general revenues funded 30% of Human Services and 29% of the County's contribution to Conservation and Development.

Funds Financial Analysis

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

Governmental funds are intended to provide information on near-term inflows, outflows, and balances of spendable resources. This information is useful in assessing the County's financing needs. In particular, spendable fund balance, both restricted and unrestricted, serves as a useful measure of the County's net resources available for spending at year-end.

The County's governmental funds include the general fund, special revenue funds, and capital project funds At the end of 2025, Adams County's governmental funds reported combined ending fund balances of $68,263,115; an increase of $3,132,548 compared to the prior year. Approximately 66% of the total, or $44,714,016 represented unassigned fund balance available for spending at the County's discretion. The remainder consisted of $766,603 in nonspendable fund balance, $5,000,000 in assigned fund balance, and $17,782,496 in restricted fund balance. These amounts were unavailable for discretionary future spending because they were either nonspendable, assigned by the County, or is legally restricted to bridge maintenance, farmland preservation, parks and green space, conservation and economic development, criminal investigation, Coroner VSIA, human services, public safety, and row office automation.

The general fund is the operating fund of the County. At the end of 2025, the general fund reported an unassigned fund balance of $44,833,541 and a total fund balance of $50,600,144. As a measure of the general fund's liquidity, it may be useful to compare both unrestricted fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 79% of total general fund expenditures while total fund balance represents 66% of that same amount. In 2025, the fund balance of Adams County's general fund increased by $5,237,132. Total revenues exceeded total expenditures by $8,783,733. The increase in revenues was primarily due to higher property tax collections. In 2025, the County increased its millage rate by 0.70 mills, from 4.4393 mills to 5.1393 mills. In addition, assessed property values increased by an average of approximately 4%, further contributing to the growth in property tax revenues.

The Opioid Settlement fund had an increase in fund balance of $443,513, bringing the fund balance to $2,270,949. In 2025, the County received $495,420 from the PA Opioid Misuse and Addiction Abatement Trust and an additional $23,601 from the McKinsey Subdivision Settlement. In 2022, the County was a Litigating Subdivision to national class-action lawsuits against certain manufacturers and distributors engaged in the improper manufacture, sale, and promotion of prescription opioid products. Settlement funds are exclusively used for opioid remediation measures.

Proprietary Funds

Adams County's proprietary funds provide the same type of information found in the business-type activities of the government-wide financial statements, but in greater detail.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets on December 31, 2025, net of accumulated depreciation, was $72,776,223. Capital assets consist primarily of land, infrastructure, buildings and systems, lease buildings, subscription-based IT arrangements, agricultural easements, equipment and leased equipment. The following is a summary of capital assets on December 31, 2025:

Governmental Activities

	2025	2024
Land	$ 1,394,057	$ 1,332,457
Construction in Process	337,095	169,298
Infrastructure	9,233,045	9,233,045
Building and Improvements	74,705,812	73,272,191
Equipment and Vehicles	37,072,672	36,800,378
Equipment and Vehicles lease	7,664,870	7,717,162
Agricultural Easements	19,777,907	17,865,495
Real Estate lease	2,892,573	2,861,839
Subscription Assets	2,522,617	2,761,199
Accumulated Depreciation	(82,824,425)	(76,627,340)
Total Net Capital Assets	$ 72,776,223	$ 75,385,724

Building and Improvements increased in 2025 as a result of capital projects at several County facilities. At the Correctional Complex, two roof top units for replaced. At the 911 building, two roof top units were replaced, and an HVAC unit was installed. In addition, the solar panel project at the Human Services building was completed.

Equipment and Vehicles also increased in 2025 due to replacement of kitchen equipment at the Correctional Complex, replacement of an X-ray machine for the Security department, and the County's annual computer bulk order. Agricultural Easements increased as well. Through the County's Agricultural Land Preservation Program, the County settled on 11 easements preserving a total of 1,337 acres.

In 2023, the County adopted GASB 96. This statement required the County to record "right-of-use" subscription assets on its financial statements. Subscription-based assets decreased in 2025 because of deductions related to assets that terminated or expired. At the same time, several IT subscription-based assets were added or renewed such as Varonis, Presidio and Cloudfare.

Under Business-Type Activities, the Adams County Industrial Authority reported total net capital assets of $21,171, a decrease of $10,162 from the prior year amount of $31,333. This capital asset is a real estate lease for office space between the ACIDA and the Adams County Economic Development Corporation.

Detailed information about the County's capital assets can be found in Note 5, Notes to the Financial Statements.

Debt Administration

As of December 31, 2025, the County had $56,665,715 of debt outstanding, excluding other long-term liabilities. This is a decrease of 8 percent from the previous year. The following is a summary of general obligation bonds and notes payable for the 2025 year, this includes the Adams County Industrial Authority, a blended component unit:

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	$ 56,380,000	$ 61,020,000	$ -	$ -	$ 56,380,000	$ 61,020,000
Notes Payable	$ 285,715	$ 342,858	$ -	$ -	$ 285,715	$ 342,858
Total	$ 56,665,715	$ 61,362,858	$ -	$ -	$ 56,665,715	$ 61,362,858

The current debt limitation for Adams County is $197,249,394, and the County's outstanding debt represents 29% of that limit.

The County adopted GASB 87 in 2022 and GASB 96 in 2023. These standards require the County to report liabilities on the Statement of Net Position for leases and subscription-based IT arrangements. On December 31, 2025, governmental activities included a lease liability of $8,958,994 and a subscription liability of $810,218. For business-type activities the lease liability was $36,848. The Adams County Industrial Development Authority began leasing office space from the Adams County Economic Development Corporation in February 2003.

Detailed information about the County's debt can be found in Note 10, Notes to the Financial Statements.

General Fund Budgetary Highlights

The Board of Commissioners reviews statements of operations and budget reports monthly and meets regularly with the Budget and Purchasing Department to receive updates and discuss forecasts. Department directors also review budget reports monthly and monitor revenues and expenditures throughout the year for variances. In general, budget modifications made during the year consist primarily of reclassifications between line items. No budget amendments were enacted in 2025.

The County budgeted tax revenue using a 96% collection rate. During 2025, actual collections came in slightly below the budgeted amount with $51.3 million in tax revenue received.

General Fund revenues exceeded budget and totaled $65.6 million. Tax revenue met budget expectations, although intergovernmental revenues were below budget. The Prison, Emergency Services, and Court Administration did not receive all state and federal funds that had been budgeted. Charges for Services were budgeted at $5.5 million and totaled $5.2 million. Within this category, the Prison was 14% under budget including Out-of-County fees, which were 15% under budget because the Prison housed fewer U.S. Marshal inmates than expected. Charges for Services in Central Processing were 21% under budget, as booking fee collections were lower than anticipated.

Several offices exceeded budget revenue expectations in 2025. The Register & Recorder surpassed budget due to increased filings of deeds, mortgages and subdivisions. The Prothonotary also exceeded budgeted County fee collections. Court costs and fines were slightly over budget, and licenses and permits were 7% over budget.

The Treasurer's office was 34% over budget because they collected more revenue from dog licenses and small games of chance. Gun permits were 6% under budget in the Sheriff's office, although more permits were issued than in prior year.

General Fund Budgetary Highlights(continued)

Interest and Rents also produced a positive variance in 2025. The County's interest earnings were approximately $845,000 higher than budgeted. Although interest rates were generally lower in 2025, the County Finance Governance Committee worked actively with financial institutions to secure the best available rates.

Total General Fund expenditures in 2025 were 16% below the budgeted amount. This favorable variance was driven in part by a 15% reduction in salaries and benefits expenditures due to vacancies throughout the year. A significant decrease in professional services also contributed to the variance, largely because funds budgeted for broadband through the Adams Response and Recovery Funds were not spent. Lower spending on conferences and trainings across most departments further added to the positive variance. In addition the County budgeted $3.8 million for local county grants in the Adams Response and Recovery Fund but distributed only $1.2 million in 2025.

Transfers into the general fund was slightly above the budgeted amount, as the County transferred in approximately 3% more from the Domestic Relations Fund to reimburse the general fund for DRS expenses. Transfers out were slightly below budget. Although the Children and Youth Services Fund required a somewhat higher contribution than budgeted, the 911 Fund required a 24% less than budgeted contribution because the fund collected more public safety telephone fees than anticipated.

Economic Factors and Next Year's Budgets and Rates

The key economic factors affecting the County include the following:

- The County's real estate millage rate will remain at 5.1393 mills.
- The County's 2026 budget reflects a .92% decrease in revenues and a 6% increase in expenditures.
- Health Insurance costs increased significantly with a $1.5 million impact over 2025.

The total budget for 2026 is $98.5 million. The General Fund budget produced a deficit of approximately $4.9 million. Of that amount, approximately $5 million is attributable to ARRF projects that were not completed in 2025 and were therefore re-budgeted in 2026 as assigned fund balance. These special projects are identified as Community Grants, Broadband Project, and Agricultural Preservation Projects.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview and disclosure of the County's finances. Questions concerning this financial information or requests for additional information should be directed to:

County of Adams
Tammy Myers, Controller
111 Baltimore Street, Suite 3
Gettysburg, PA 17325
Phone: 717-337-9805
E-mail: tmyers@adamscountypa.gov

BASIC FINANCIAL STATEMENTS

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF NET POSITION/(DEFICIT)
DECEMBER 31, 2025

	Primary Government		
	Governmental Activities	Business-type Activity	Total
Assets			
Cash and Cash Equivalents	$ 59,264,620	$ 82,064	$ 59,346,684
Investments	4,764,939	-	4,764,939
Receivables (Net, Where Applicable, of Allowance for Uncollectibles) :			
Accounts	5,448,289	16,210	5,464,499
Taxes	1,957,352	-	1,957,352
Due From Other Governments	6,075,065	-	6,075,065
Notes Receivable	100,681	1,481	102,162
Loans Receivable , net	585,000	-	585,000
Lease Receivable	651,062	-	651,062
Other Assets	442,904	4,011	446,915
Restricted Assets			
Cash for Construction	545,477	-	545,477
Land Held For Resale	-	320,306	320,306
Net Pension Asset	13,707,480	-	13,707,480
Capital Assets, Not Being Depreciated	21,509,059	-	21,509,059
Capital Assets Being Depreciated, Net	51,267,164	21,171	51,288,335
Total Assets	166,319,092	445,243	166,764,335
Deferred Outflows of Resources			
Deferred Loss on Refunding	2,161,762	-	2,161,762
Pensions	2,181,616	-	2,181,616
Total Deferred Outflows of Resources	4,343,378	-	4,343,378
Liabilities			
Liabilities			
Accounts Payable	3,314,176	10,759	3,324,935
Accrued Liabilities	509,200	-	509,200
Accrued Interest Payable	237,873	-	237,873
Unearned Revenues	2,193,118	-	2,193,118
Long Term Liabilities:			
Due within one year:			
General Obligation Debt	4,917,773	-	4,917,773
Note Payable	57,143	-	57,143
Lease Liability	429,689	16,503	446,192
Subscription Liability	552,484	-	552,484
Compensated Absences	193,090	-	193,090
Due in more than one year:			
General Obligation Debt	52,646,383	-	52,646,383
Note Payable	228,572	-	228,572
Accrued Compensated Absences	1,737,811	-	1,737,811
Subscription Liability	257,734	-	257,734
Lease Liability	8,529,305	20,345	8,549,650
Due to Related Party - Long Term	-	773,365	773,365
Total Liabilities	75,804,351	820,972	76,625,323
Deferred Inflows of Resources			
Pensions	3,996,415	-	3,996,415
Leases	589,344	-	589,344
Unavailable Grant Revenue	12,139	-	12,139
Total Deferred Inflows of Resources	4,597,898	-	4,597,898
Net Position			
Net Position			
Net Investment in Capital Assets	7,761,297	(15,677)	7,745,620
Restricted for:			
Public Works	1,431,159	-	1,431,159
Judicial	2,888,480	-	2,888,480
Public Safety	1,035,316	-	1,035,316
Cultural and Recreation	2,078,402	-	2,078,402
Conservation and Development	6,892,624	-	6,892,624
General Government	743,171	-	743,171
Human Services	6,773,152	-	6,773,152
Net Pension Asset	13,707,480	-	13,707,480
Unrestricted	46,949,140	(360,052)	46,589,088
Total Net Position/(Deficit)	$ 90,260,221	$ (375,729)	$ 89,884,492

The accompanying notes are an integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

			Program Revenues			Net (Expense) Revenue and Changes in Net Position		
						Primary Government		
Functions/Programs	Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government:								
Governmental activities:								
General Government - Admin	$ 19,142,604	$ (5,690,318)	$ 1,780,300	$ 995,696	$ -	$ (10,676,290)		$ (10,676,290)
General Government - Judicial	15,955,944	2,487,894	3,240,186	2,085,988	-	(13,117,664)		(13,117,664)
Public Safety	25,512,841	2,290,790	2,509,116	2,982,434	-	(22,312,081)		(22,312,081)
Public Works	816,282	9,830	-	635,522	-	(190,590)		(190,590)
Human Services	12,821,152	781,749	95,386	9,421,920	-	(4,085,595)		(4,085,595)
Culture and Recreation	3,666,138	-	7,666	70,133	-	(3,588,339)		(3,588,339)
Conservation and Development	7,441,945	120,055	456,918	4,899,959	-	(2,205,123)		(2,205,123)
Interest on Debt Service	2,148,933	-	-	-	-	(2,148,933)		(2,148,933)
Total governmental activities	87,505,839	-	8,089,572	21,091,652	-	(58,324,615)		(58,324,615)
Business-type activity:								
Economic Development	234,976	-	10,384	258,770	-	-	$ 34,178	34,178
Total business-type activities	234,976	-	10,384	258,770	-	-	34,178	34,178
Total Primary government	$ 87,740,815	$ -	$ 8,099,956	$ 21,350,422	$ -	(58,324,615)	34,178	(58,290,437)

	Governmental Activities	Business-type Activities	Total
General revenues:			
Taxes:			
Property taxes, levied for general purposes	52,694,896	-	52,694,896
Per capita taxes	365,891	-	365,891
Hotel taxes	3,234,638	-	3,234,638
Unrestricted investment earnings	2,992,972	542	2,993,514
Miscellaneous	1,638,396	-	1,638,396
Total general revenues	60,926,793	542	60,927,335
Change in net position	2,602,178	34,720	2,636,898
Net position - beginning	87,658,043	(410,449)	87,247,594
Net position/(deficit) - ending	$ 90,260,221	$ (375,729)	$ 89,884,492

COUNTY OF ADAMS, PENNSYLVANIA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

Assets	General	Children & Youth	911 Fund	Opioid Settlement Fund	Conservation District	Nonmajor Governmental Funds	Total Governmental Funds
Cash and Cash Equivalents	$ 44,787,843	$ -	$ 101	$ 2,310,597	$ -	11,884,825	$ 58,983,366
Investments	-	-	-	-	-	4,764,939	4,764,939
Receivables							
Accounts, net	687,990	1,988	-	4,502,203	-	44,141	5,236,322
Taxes	1,658,048	-	-	-	-	299,304	1,957,352
Notes Receivable	-	-	-	-	-	100,681	100,681
Lease Receivable	293,095	-	-	-	-	357,967	651,062
Loans Receivable , net	585,000	-	-	-	-	-	585,000
Due From Other Funds	8,246,503	1,751,267	1,262,415	-	-	66,725	11,326,910
Due From Other Governments	282,900	4,153,237	654,406	-	-	984,522	6,075,065
Other Assets	181,603	2,345	233,141	-	-	25,815	442,904
Restricted Assets							
Cash for Construction	-	-	-	-	-	545,477	545,477
Total Assets	$ 56,722,982	$ 5,908,837	$ 2,150,063	$ 6,812,800	$ -	$ 19,074,396	$ 90,669,078

COUNTY OF ADAMS, PENNSYLVANIA
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

Liabilities and Fund Balances	General	Children & Youth	911 Fund	Opioid Settlement Fund	Conservation District	Nonmajor Governmental Funds	Total Governmental Funds
Liabilities							
Accounts Payable	$ 584,905	$ 543,795	$ 30,600	$ 14,765	$ -	$ 894,485	$ 2,068,550
Accrued Liabilities	428,131	37,568	13,518	-	-	29,983	509,200
Unearned Revenue	433,149	-	-	-	-	1,759,969	2,193,118
Due to Other Funds	3,106,651	5,327,474	2,105,945	24,883	-	662,155	11,227,108
Total Liabilities	4,552,836	5,908,837	2,150,063	39,648	-	3,346,592	15,997,976
Deferred Inflow of Resources							
Unavailable Revenue - Property Taxes	1,304,301	-	-	-	-	-	1,304,301
Leases	265,701	-	-	-	-	323,643	589,344
Unavailable Grant Revenue	-	-	-	-		12,139	12,139
Opioid Settlement	-	-	-	4,502,203	-	-	4,502,203
Total Deferred Inflows of Resources	1,570,002	-	-	4,502,203	-	335,782	6,407,987
Fund Balances							
Nonspendable	766,603	-	-	-	-	-	766,603
Restricted for:					-		
Capital Projects	-	-	-	-	-	442,395	442,395
Public Works	-	-	-	-	-	1,431,159	1,431,159
Judicial	-	-	-	-	-	2,888,480	2,888,480
Public Safety	-	-	-	-	-	1,035,316	1,035,316
Human Services	-	-	-	2,270,949	-	-	2,270,949
Cultural and Recreation	-	-	-	-	-	2,078,402	2,078,402
Conservation and Development	-	-	-	-	-	6,892,624	6,892,624
General Government	-	-	-	-	-	743,171	743,171
Assigned	5,000,000	-	-	-	-	-	5,000,000
Unassigned	44,833,541	-	-	-	-	(119,525)	44,714,016
Total Fund Balances	50,600,144	-	-	2,270,949	-	15,392,022	68,263,115
Total Liabilities, Deferred Inflows, and Fund Balances	$ 56,722,982	$ 5,908,837	$ 2,150,063	$ 6,812,800	$ -	$ 19,074,396	$ 90,669,078

COUNTY OF ADAMS, PENNSYLVANIA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2025

Total fund balances for governmental funds		$ 68,263,115
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	$ 1,394,057	
Construction in Progress	337,095	
Agricultural Easements	19,777,907	
Infrastructure, net of $5,337,428 accumulated depreciation	3,895,617	
Buildings and improvements, net of $37,272,569 accumulated depreciation	37,433,243	
Equipment and vehicles, net of $34,637,007 accumulated depreciation	2,435,665	
Lease equipment, net of $2,797,324 accumulated depreciation	4,027,971	
Lease real estate, net of $606,072 accumulated depreciation	2,286,501	
Lease vehicles, net of $598,647 accumulated depreciation	240,928	
Subscription assets, net of $1,575,378 amortization	947,239	
Total Capital Assets		72,776,223
Some of the County's taxes will be collected after year-end, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in the funds.		1,304,301
County's opioid litigation revenues will be collected after year-end, but are not available soon enough to pay for the current period's expenditure, and therefore are reported as unavailable revenue - opioid settlements in the funds.		4,502,203
Net deficit of the Internal Service Fund is included in governmental activities since they primarily benefit the County's governmental activities		(852,207)
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. All liabilities -both current and long-term - are reported in the statement of net position. Balances at December 31, 2025 are:		
Accrued interest on bonds	(237,873)	
General obligation debt	(56,380,000)	
Note Payable	(285,715)	
Compensated absences	(1,930,901)	
Deferred loss on refunding	2,161,762	
Deferred Outflow of Resources - Pensions	2,181,616	
Deferred Inflows of Resources - Pensions	(3,996,415)	
Lease Liability	(8,958,994)	
Subscription Financing Liability	(810,218)	
Net Pension Asset	13,707,480	
Bond Premium	(1,233,785)	
Bond Discount	49,629	
		(55,733,414)
Total net position of governmental activities		$ 90,260,221

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	General	Children & Youth	911 Fund	Opioid Settlement Fund	Conservation District	Nonmajor Governmental Funds	Total Governmental Funds
Revenues							
Taxes	$ 52,812,139	$ -	$ -	$ -	$ -	$ 3,234,638	$ 56,046,777
Intergovernmental Revenues	2,179,567	9,243,651	2,644,662	-	-	7,023,772	21,091,652
Charges for Services	5,193,905	-	665	519,022	-	1,011,538	6,725,130
Interest and Rents	2,021,527	-	1,584	52,913	-	916,948	2,992,972
License and Permits	150,640	-	-	-	-	-	150,640
Court Costs and Fines	1,674,635	-	-	-	-	-	1,674,635
Miscellaneous	1,586,916	44,976	-	-	-	6,504	1,638,396
Total Revenues	65,619,329	9,288,627	2,646,911	571,935	-	12,193,400	90,320,202
Expenditures							
Current:							
General Government - Administrative	16,378,218	-	-	-	-	25,284	16,403,502
General Government - Judicial	14,517,678	-	-	-	-	523,759	15,041,437
Public Safety	16,659,906	-	3,303,798	-	-	321,415	20,285,119
Public Works	-	-	-	-	-	785,849	785,849
Human Services	911,085	11,273,932	-	128,422	-	-	12,313,439
Culture and Recreation	-	-	-	-	-	3,529,455	3,529,455
Conservation and Development	582,368	-	-	-	-	6,485,521	7,067,889
Debt Service							
Principal	5,610,176	25,925	262,277	-	-	24,755	5,923,133
Interest	1,593,033	4,131	343,251	-	-	1,549	1,941,964
Capital Outlay	583,132	39,603	-	-	-	3,774,656	4,397,391
Total Expenditures	56,835,596	11,343,591	3,909,326	128,422	-	15,472,243	87,689,178
Excess/(Deficiency) of Revenues Over (Under) Expenditures	8,783,733	(2,054,964)	(1,262,415)	443,513	-	(3,278,843)	2,631,024
Other Financing Sources (Uses)							
Financing Lease Issuance	165,268	39,603	-	-	-	-	204,871
Subscription Financing Issuance	296,653	-	-	-	-	-	296,653
Transfers In	1,512,264	2,015,361	1,262,415	-		2,242,471	7,032,511
Transfers (Out)	(5,520,786)	-	-	-	-	(1,511,725)	(7,032,511)
Total Other Financing Sources (Uses)	(3,546,601)	2,054,964	1,262,415	-	-	730,746	501,524
Net change in fund balances	5,237,132	-	-	443,513	-	(2,548,097)	3,132,548
Fund Balances - Beginning of Year, As Previously Presented	45,363,012	-	-	1,827,436	5,570,577	12,369,542	65,130,567
Change within financial reporting entity (major to nonmajor)	-	-	-	-	(5,570,577)	5,570,577	-
Fund Balances, Beginning of Year, As adjusted or restated (Note 22)	45,363,012	-	-	1,827,436	-	17,940,119	65,130,567
Fund Balances - End of Year	$ 50,600,144	$ -	$ -	$ 2,270,949	-	$ 15,392,022	$ 68,263,115

The accompanying notes are in integral part of the financial statements

COUNTY OF ADAMS, PENNSYLVANIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2025

Net change in fund balances (deficit) - total governmental funds		$	3,132,548
The change in net position reported for governmental activities in the statement of activities is different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense ($6,998,417) and loss on sale ($8,475) exceeded capital outlay ($4,397,391) and gain on sale of .			(2,609,501)
Debt proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.			
Issuance of Financing Leases	(204,871)		
Issuance of Subscription Financing Agreements	(296,653)		
Payment of principal - financing leases	530,600		
Payment of principal - subscription financing agreements	695,390		
Payment of principal - long term debt	4,697,143		
			5,421,609
Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. This adjustment combines the net changes of the balances.			
Compensated absences	(109,987)		
Accrued interest on bonds	26,745		
Deferred Loss on Refunding	(381,487)		
Pension Expense	695,211		
Bond Discount	(4,223)		
Bond Premium	151,996		
Combined Adjustment:			378,255
Change in the net position of the Internal Service Fund is included in governmental activities since it primarily benefits the County's governmental activities			(3,508,548)
Under the modified accrual basis of accounting used in governmental funds, revenues are not reported until they become available. In the statement of activities, however, revenues are recorded regardless of when financial resources are available. This is the change in unearned real estate tax revenue and opioid litigation revenue from 12/31/24 to 12/31/25.			(212,185)
Change in net position of governmental activities		$	2,602,178

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF FUND NET POSITION/(DEFICIT)
PROPRIETARY FUNDS
DECEMBER 31, 2025

	Business-Type Activity Adams County IDA	Governmental Activities Internal Service Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 82,064	$ 281,254
Accounts Receivable	16,210	211,967
Notes Receivable	1,481	-
Other Assets	4,011	-
Total current assets	103,766	493,221
Capital Assets:		
Capital Assets Being Depreciated, Net	21,171	-
Total Capital Assets	21,171	-
Noncurrent Assets:		
Land Held for Resale	320,306	-
Total noncurrent assets	320,306	-
Total assets	445,243	493,221
LIABILITIES		
Current liabilities:		
Accounts Payable	10,759	1,245,626
Lease Liability	16,503	-
Due to Other Funds	-	99,802
Total current liabilities	27,262	1,345,428
Noncurrent liabilities:		
Due to Related Party - Long Term	773,365	-
Lease liability	20,345	-
Total noncurrent liabilities	793,710	-
Total liabilities	820,972	1,345,428
Net Position		
Unrestricted	(360,052)	(852,207)
Net Investment in Capital Asset	(15,677)	-
Total Net Position/(Deficit)	$ (375,729)	$ (852,207)

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Business-Type Activity Adams County IDA	Governmental Activities Internal Service Fund
Operating Revenues		
Charges for Services	$ 10,384	8,307,325
Grant Revenue		
Former Gettysburg Foundry ISRP	115,598	-
Ag Feasibility Study	3,084	-
Total Grant Revenue	118,682	-
Other Income	10,088	-
Total Operating Revenues	139,154	8,307,325
Operating Expenses		
Self Insurance Claims	-	11,198,721
Grant Expenses	155,831	-
Management Fees	50,000	-
Professional Services	13,129	592,556
Other Services and Charges	918	27,797
Insurance	2,235	-
Advertising	235	-
Amortization	10,162	-
Bank Fees	150	-
Office Expense	-	-
Total Operating Expenses	232,660	11,819,074
Operating Income (Loss)	(93,506)	(3,511,749)
Nonoperating Revenues (Expenses)		
Interest Income	542	3,201
Proceeds from Primary Government (Adams County)	130,000	-
Interest Expense	(2,316)	-
Total Nonoperating Revenues	128,226	3,201
Change in Net Position	34,720	(3,508,548)
Net Position/(Deficit) - Beginning of Year	(410,449)	2,656,341
Net Position/(Deficit) - End of Year	$ (375,729)	$ (852,207)

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Business-Type Activity Adams County IDA	Governmental Activities Internal Service Fund
Cash Flows From Operating Activities		
Receipts from Users	$ 17,745	$ 8,100,495
Payments for Self-Insurance Claims and Professional Services	-	(11,673,943)
Payments to suppliers	(63,309)	-
Net Cash Used In Operating Activities	(45,564)	(3,573,448)
Cash Flows from Noncapital Financing Activities		
Cash Receipts from Grants	115,553	-
Cash Expenditures from Grants	(155,831)	-
Proceeds from Primary Government (Adams County)	126,000	-
Net Cash Provided by Noncapital Financing Activities	85,722	-
Cash Flows from Capital and Related Financing Activities:		
Principal payments on lease liability	(15,684)	-
Interest paid on lease liability	(2,316)	-
Net Cash Used In Capital and Related Financing Activities	(18,000)	-
Cash Flows from Investing Activities		
Payments on notes receivable	5,483	-
Interest Income	542	3,201
Net Cash Provided By Investing Activities	6,025	3,201
Net Increase/(Decrease) in Cash and Cash Equivalents	28,183	(3,570,247)
Cash and Cash Equivalents, Beginning of Year	53,881	3,851,501
Cash and Cash Equivalents, End of Year	$ 82,064	$ 281,254
Reconciliation of operating income (loss) to net cash used in operating activities	$ (93,506)	$ (3,511,749)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Used in Operating Activities		
Amortization Expense	10,162	-
Non-reimbursable grant expenditures	37,149	-
Change in assets and liabilities		
Accounts Receivable	(2,727)	(206,830)
Accounts Payable	3,358	447,183
Due to Other Funds	-	(302,052)
Net cash used in operating activities	$ (45,564)	$ (3,573,448)

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2025

Assets		Custodial Funds
Cash and Cash Equivalents	$	3,328,829
Accounts Receivable		85,358
Delinquent Taxes Receivable on Behalf of Other Governments		506,213
Total Assets	$	3,920,400
Liabilities		
Liabilities		
Due to Other Governments	$	506,213
Other Liabilities		1,478,019
Total Liabilities	$	1,984,232
Net Position		
Restricted for:		
Individuals, Organizations, and Other Governments	$	1,936,168
Total Net Position	$	1,936,168

The accompanying notes are an integral part of the financial statements.

COUNTY OF ADAMS, PENNSYLVANIA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Custodial Funds
Additions	
Fees collected for other governments	$ 18,751,549
Taxes collected for other governments	3,902,099
Fees and fines collected	6,055,755
Taxes collected	1,267,315
Inmate account collections	995,716
Interest	122,041
Miscellaneous income	3,266,166
Escheat	23,433
Total Additions	$ 34,384,074
Deductions	
Payments of fees collected to other governments	18,735,778
Payments of taxes collected to other governments	3,882,075
Payments of fees and fines collected	6,102,996
Payments of taxes collected	1,265,703
Payments of inmate funds	617,992
Interest	122,692
Miscellaneous	2,938,815
Escheat	23,817
Total Deductions	33,689,868
Change in Net Position	694,206
Net position, beginning of year	1,241,962
Net position - end of year	$ 1,936,168

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Adams (the "County") is a fifth Class County that was formed on January 22, 1800. The County operates under the direction of an elected Board of Commissioners and provides the following services: general administrative services, tax assessment and collections, judicial, public improvements, public safety, conservation, and human services. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units, as prescribed by the Governmental Accounting Standards Board (GASB).

A summary of the County's significant accounting policies consistently applied in the preparation of the accompanying financial statements is as follows:

A) Reporting Entity

The County follows the criteria promulgated by the Governmental Accounting Standards Board ("GASB") Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34,* for purposes of determining the scope of its reporting entity. As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the County of Adams (the Primary Government) and its Component Units.

Blended Component Units

In conformity with accounting principles generally accepted in the United States of America, the financial statements of the Component Units discussed below have been included in the financial reporting entity as Blended Component Units.

Adams County Industrial Development Authority ("the Authority"):

The Authority was incorporated on September 8, 1998 under the provisions of the Economic Development Financing Law Act of 1967 as amended in 1993. The Authority exists under the constitution and laws of the County of Adams and the Commonwealth of Pennsylvania. The Authority is organized for the purpose of acquiring, holding, constructing, improving, maintaining, owning, financing, and leasing either in the capacity of Lessor or Lessee, projects.

The Authority is included in the financial reporting entity because (1) the County appoints a voting majority of the governing board, (2) the County can impose its will on the Authority by significantly influencing program, projects, activities, and level of service performed by the Authority, and (3) the Authority's debt is currently being repaid with the County's resources.

The Authority's operates on a calendar year ending December 31. A separate financial statement of the Authority can be obtained by contacting the Adams County Commissioner's Office.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A) Reporting Entity (Continued)

Blended Component Units (Continued)

Adams County Conservation District ("the District"):

The District was formed on November 14, 1947 under Pennsylvania Act 217. The mission of the District is to promote voluntary conservation and good stewardship of Adams County's natural resources. The District's vision is to be recognized, respected, and trusted as the conservation leader of Adams County, enabling the people to sustain, use, and conserve natural resources through the 21st century, thus maintaining a balance and harmony between a profitable agricultural economy and other land uses for a quality of life that everyone can enjoy.

The District is included in the financial reporting entity because (1) the County appoints a voting majority of the governing board, (2) the County can impose its will on the District by significantly influencing program, projects, activities, and level of service performed by the District, and (3) the District provides services almost entirely for the benefit of the County. In addition, the District's employees are considered employees of the County.

The District operates on a calendar year ending December 31. A separate financial statement of the District can be obtained by contacting the Adams County Commissioner's Office.

B) Related Organizations

The Board of County Commissioners is also responsible for appointing the members of the governing boards of other organizations, but the County's accountability for these organizations does not extend beyond making appointments. The County does not designate management nor does it have the ability to significantly influence the operations of these entities. In addition, the County has no responsibility for fiscal matters for these entities (i.e., not responsible for deficits or entitled to surpluses, no guarantees of debt, etc.). These organizations include:

Adams County Office for Aging
Destination Gettysburg
Adams County Economic Development Corp.
Adams County Historical Society
Adams County Library System
Adams County Extension Association
Adams County Housing Authority

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C) Joint Ventures

The County is a participant with York County in joint ventures that provide services to the constituents of all the participants. The County has no interest in the equity of these organizations and therefore these entities are not included in its financial reporting entity (condensed financial information relative to these entities is included in the notes herein):

Name of Organization	York/Adams Mental Health/ Intellectual and Developmental Disabilities	York/Adams Drug and Alcohol Program	York/Adams HealthChoices Program
Services Provided	Mental Health/ Intellectual and Developmental Disabilities	Drug and Alcohol Program	Managed Care Program
Adams County Board Representation	3 of 6	3 of 6	3 of 6
Fiscal Year	12/31/25	12/31/25	12/31/25
Total Assets	$ 14,027,986	$ 3,367,309	$ 76,550,603
Equity	-	-	-
Operating Revenue	$ 32,294,528	$ 7,872,573	$174,974,464
Net Income (Loss)	-	-	-
Adams County Contribution to Operations	$ 1,105,810	$ 56,876	$ -

The above joint ventures are included in York County's Annual Comprehensive Financial Report and are available for inspection in the York County Controller's Office, Administrative Center, 28 East Market Street, York, Pennsylvania 17401.

D) Government-Wide and Fund Financial Statements

The Government-wide financial statements (i.e., statement of net position, and the statement of activities) report information on all the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements except for certain interfund services provided and used between functions. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The Statement of Activities demonstrates the degree to which direct expenses of a given function or segment is affected by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D) Government-Wide and Fund Financial Statements (Continued)

segment. Taxes and other items, not included among program revenues, are reported instead as general revenues. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

E) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Amounts paid to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues, to be available if they are collected within 365 days of the end of the current fiscal period with the exception of property taxes which must be received within 60 days of year end to be deemed available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Licenses, operating grants, capital grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when the cash is received by the County.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental funds operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during the period.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Because of their spending measurement focus, expenditure recognition for governmental fund types exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

- The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Revenues of this fund are primarily derived from real estate taxes, state and federal grants, and fees for services. Many of the basic activities of the County are accounted for in this fund, including operation of general County government, boards, commissions, the court system and health and welfare services.

- The Children and Youth Fund is used to account for specific revenue sources related to the provisions of Children and Youth services that are restricted to expenditures for those specified purposes. Revenues in this fund are primarily derived from state and federal grants.

- The 911 Fund is used to account for specific revenue sources related to the provisions of the 911 program that are restricted to emergency response communications expenditures of the County. Revenues in this fund are primarily derived from state funding that represent wireless and wireline surcharges.

- The Opioid Settlement Fund is used to account for specific litigation proceeds that will be remitted to the County from the Commonwealth of Pennsylvania restricted for expenditures defined in the settlement agreement.

The County's enterprise funds are proprietary funds. In the fund financial statements, proprietary funds are presented using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when the related goods or services are delivered. In the fund financial statements, proprietary funds are presented using the economic resources measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E) Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Amounts paid to acquire capital assets are capitalized as assets in the proprietary fund financial statements, rather than reported as an expenditure. Proceeds of long-term debt are recorded as a liability in the proprietary fund financial statements, rather than as an other financing source. Amounts paid to reduce long-term indebtedness are reported as a reduction of the related liabilities, rather than an expense.

The County reports the following major proprietary fund:

- The Adams County Industrial Development Authority is organized for the purpose of acquiring, holding, constructing, improving, maintaining, owning, financing and leasing either in the capacity of lessor or lessee, projects.

Additionally, the County reports the following fund types:

- Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost reimbursement basis. The Internal Service Fund accounts for the cost of health benefits provided to employees of the County.

- Fiduciary funds, consisting of the County’s custodial funds, are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations or other governments. Custodial funds account for cash collected by elected row officers (and other County offices) which is subsequently disbursed to the County, individuals, private organizations and other governments for whom it was collected. The fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed for their intended purposes.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F) Assets, Liabilities, and Net Position or Fund Balances

1. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the County considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

2. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

3. Investments

Investments for the County are reported at fair value. Investments that do not have an established fair value are reported at estimated values.

4. Restricted Assets

Restricted Assets represent revenues set-aside for the liquidation of specific obligations, as detailed in Note 3.

5. Deferred Inflows/Outflows

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net asset that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Under the accrual basis of accounting, the government wide statement of net position reports a deferred loss on refunding, the difference between expected and actual experience for pensions, changes in assumptions for pensions, and contributions subsequent to the measurement date related to pensions as a deferred outflow of resources.

Lease-related amounts are recognized at the inception of the lease. The deferred inflow of resources is recorded in amount equal to the corresponding lease receivable plus certain additional amounts received from the lessee at or before commencement of the lease term that relate to future periods, less any incentives paid to, or on behalf of the lessee at or before commencement of the lease term. The inflow of resources is recognized in a systematic and rational manner over the term of the lease.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

5. Deferred Inflows/Outflows (Continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Under the modified accrual basis of accounting, the governmental funds report unavailable revenue from property taxes, opioid settlement revenue, unavailable grant revenue, and leases as deferred inflows of resources. Under the accrual basis of accounting, the government wide statement of net position reports the difference between expected and actual experience for pensions and leases as deferred inflows of resources.

6. Capital Assets

Capital assets, which include property, plant and equipment and infrastructure assets (e.g. bridges), are reported in the applicable governmental or business-type activity columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets with initial, individual costs that equal or exceed $5,000 and have estimated useful lives of over one year are recorded as capital assets.

Capital assets are recorded at historical costs (except for intangible right-to-use lease assets, the measurement is discussed in Note F17 below) or estimated historical costs if purchased or constructed. Donated capital assets are recorded at acquisition cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlay of capital assets and improvements are capitalized as projects are completed. Interest incurred during the construction phase of the capital asset of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets of the County are depreciated using the straight line method over the following intended useful lives:

Asset	Years
Infrastructure	40
Buildings and Improvements	20-40
Equipment and Vehicles	5-10
Lease Equipment and Vehicles	4-9
Lease Real Estate	3-5
Subscription Assets	2-5

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

7. Allowance for Doubtful Accounts

Taxes and loan receivables have been reported net of allowance for doubtful accounts. The County recorded an allowance for uncollectible taxes of $1,307,807 and an allowance for uncollectible loan receivables of $188,365 as of December 31, 2025.

8. Compensated Absences

The County permits employees to accumulate a limited amount of earned, but unused vacation leave. These benefits are payable upon separation of services. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. The computed liability is in compliance with GASB 101, "*Compensated Absences"*.

9. Prepaid Costs

Prepaid items are recorded as an expenditure/expense in the fund level and government-wide financial statements when consumed.

10. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of applicable bond premiums or discounts. Deferred loss on refundings are reported as deferred outflows of resources and amortized over the shorter term of the new or old debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

11. Unearned Revenues

Revenues that are received but not earned are recorded as unearned revenues in the County's financial statements. In the County's governmental funds, unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the governmental funds' balance sheet and revenue is recognized.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

12. Interfund Transactions

Quasi and external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions except quasi-external transactions and reimbursements are reported as transfers.

13. Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable fund balance – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.

- Restricted fund balance – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

- Committed fund balance – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the Members of the Board removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.

- Assigned fund balance – This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. The Board of Commissioners delegated this responsibility to the County Manager.

- Unassigned fund balance – This classification represents amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance and lastly unassigned fund balance.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

14. Net Position

The government-wide and business-type activities fund financial statements utilize a net position presentation. Net Position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

- *Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

- *Unrestricted Net Position* – This category represents net position of the County, not restricted for any project or other purpose.

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted net position to have been depleted before unrestricted net position is applied.

15. Pensions

For purposes of measuring the net pension liability/(asset), deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Pennsylvania Municipal Retirement System (PMRS) and additions to/deductions from PMRS’s fiduciary net position have been determined on the same basis as they are reported by PMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

16. Accounting Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F) Assets, Liabilities, and Net Position or Fund Balances (Continued)

17. Leases/Subscription Liability

The County is a lessee for a noncancellable leases of equipment and finance of software contracts. The County recognizes a lease liability/subscription liability and an intangible right-to-use lease asset (lease asset)/subscription asset in the government-wide financial statements. The County recognizes lease/subscription liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease/subscription agreement, the County initially measures the lease/subscription liability at the present value of payments expected to be made during the lease term. Subsequently, the lease/subscription liability is reduced by the principal portion of lease/software agreement payments made. The lease/subscription asset is initially measured at the initial amount of the lease/subscription liability, adjusted for lease/software payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the lease/subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the County determines (1) the discount rate it uses to discount the expected lease/software agreement payments to present value, (2) lease/software agreement term(s), and (3) lease/software agreement payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases/software agreements.
- The lease/software agreement term includes the noncancellable period of the lease/software agreement. Lease/subscription payments included in the measurement of the lease/subscription liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstance that would require a remeasurement of its lease/software agreement and will remeasure the lease/subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the lease/subscription liability.

Lease/subscription assets are reported with other capital assets and lease/subscription liabilities are reported with long-term debt on the statement of net position.

G) Adoption of Governmental Accounting Standards Board Statements

The County adopted the provisions of GASB Statement No. 102, "*Certain Risk Disclosures*". The adoption of this statement had no effect on previously reported amounts.

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pending Changes in Accounting Principles

In April 2024, the GASB issued Statement No. 103, “*Financial Reporting Model Improvements*”. The County is required to adopt the provisions of Statement No. 103 for its fiscal year 2026 financial statements.

In September 2024, the GASB issued Statement No. 104, “*Disclosure of Certain Capital Assets.”* The County is required to adopt this statement for its calendar year 2026 financial statements.

In December 2025, the GASB issued Statement No. 105, “*Subsequent Events*.” The County is required to adopt this statement for its calendar year 2027 financial statements.

The County has not yet completed the various analysis required to estimate the financial statement impact of these new pronouncements.

NOTE 2: DEPOSIT AND INVESTMENT RISK

The County’s investments at December 31, 2025 were as follows:

Governmental Funds	
Conservation District	
CD’s	$ 147,499
Fixed Income Mutual Funds	215,679
PLGIT – Term	3,981,816
Commercial Paper	31,279
Government Sponsored Entities	29,840
Balanced Mutual Funds	102,437
Equity Mutual Funds	256,389
Total Governmental Funds	4,764,939
Total Primary Government Investments	$4,764,939

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

As of December 31, 2025, the County had the following debt investments and maturities within its excess operating fund accounts:

		Investment Maturities (in Years)			
Investment Type	**Fair Value**	**Less Than 1**	**1-5**	**6-10**	**More Than 10**
Fixed Income Mutual Funds	$ 215,679	$ -	$ 215,679	$ -	$ -
Commercial Paper	31,279	31,279	-	-	-
Total	$ 246,958	$ 31,279	$ 215,679	$ -	$ -

Interest Rate Risk: The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk: The County's investment policy limits investments to direct obligations of the United States Government or its agencies; local agency demand deposits, certificates of deposit; Ginnie Mae, Fannie Mae, Freddie Mac, and obligations secured by these agencies; mutual funds; corporate bonds rated A or higher by Standard & Poors or Moody's; commercial paper which is eligible for purchase by the discount window of the Federal Reserve Bank and has a rating of A-1 by Moody's or P-1 by Standard & Poors; bankers acceptances which are eligible for purchase by the discount window of the Federal Reserve Bank; repurchase agreements having a maturity of less than 30 days; and passbook savings account demand deposits and money market accounts. The County's investments in fixed income mutual funds as of December 31, 2025 were rated AA.

Custodial Credit Risk: For deposits and investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the County, will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At December 31, 2025, $23,139,256 of the County's bank deposits of $64,101,757 were exposed to custodial credit risk, as they are collateralized with securities held by the pledging financial institution and uninsured. The County does not have a written policy to limit its exposure to custodial credit risk.

At December 31, 2024, the County had investments classified as cash equivalents in money market holdings and agencies through, Pennsylvania Local Government Investment Trust ("PLIGIT") of $35,697,237 and through PA INVEST in the amount of $2,574,473.

The Pennsylvania Local Government Investment Trust (PLIGIT) I-Class is a 2a7-like pool. The County's investment in PLIGIT is reported at amortized cost, which approximates fair value. The County has no regulatory oversight for the pool, which is governed by the Board of Trustees and is administered by PFM Asset Management, LLC. The pool is audited annually by Ernst & Young, LLP. The pool is rated AAA by Standard & Poor's. PLIGIT issues separate financial statements available at www.plgit.com.

The PA INVEST program is a family of high rated investment pools. The County's investment in PA INVEST is reported at amortized cost, which approximates fair value. The County has no regulatory oversight over the pool, which is governed by the Board of Trustees and administered by the PA Department of Treasury. The pool is rated AAA by Standard and Poors. Annual reports are issued and available at www.patreasury.gov.

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

Restrictions on Qualified Investment Pool Withdrawals. There are no restrictions on the number of withdrawals per calendar month from the PLIGIT and INVEST accounts.

Concentration of Credit Risk: The County has no formal policy for investments pertaining to concentration of credit risk. At December 31, 2025, the County was not exposed to concentration of credit risk.

Fair Value

Generally accepted accounting principles define fair value, describe a framework for measuring fair value, and require disclosure about fair value measurements. Recurring fair value measurements are those that GASB Statements require or permit at the end of each reporting period. The established framework includes a three-level hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the assets or liabilities fall within different levels of the hierarchy, the classification is based on the lowest level input that is significant to the fair value measurement of the asset or liability. Classification of assets and liabilities within the hierarchy considers the markets in which the assets and liabilities are traded and reliability and transparency of the assumptions used to determine fair value. The hierarchy requires the use of observable market data when available. The levels of the hierarchy and those investments included in each are as follows:

Level 1 – Represented by quoted prices available in an active market.

Level 2 – Represented by assets and liabilities similar to Level 1 where quoted prices are not available, but are observable, either directly or indirectly through corroboration with observable market data, such as quoted prices for similar securities and quoted prices in inactive markets and estimated using pricing models or discounted cash flows.

Level 3 – Represented by financial instruments where there is limited activity or nonobservable market prices and pricing models significant to determining the fair value measurement include the reporting entity’s own assumptions about the market risk.

A financial instrument’s level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

The following is a description of the valuation methodologies used for instruments measured at fair value, as well as the general classification of such instruments pursuant to the valuation hierarchy.

NOTE 2: DEPOSIT AND INVESTMENT RISK (CONTINUED)

Mutual Funds

Mutual funds listed on a national market or exchange are valued at the last sales price, or if there is no sale and the market is still considered active, at the mean of the last bid and ask prices on such exchange. The County's interests in mutual funds are categorized by type as fixed income or equity. Such securities are classified within Level 1 of the valuation hierarchy.

The County has mutual funds that have recurring fair value measurements as of December 31, 2025. All mutual funds of $574,505 are valued using quoted market prices (Level 1 inputs).

Government Sponsored Enterprises

Government sponsored enterprises are generally valued at the most recent price of the equivalent quotes yield for such securities, or those of comparable maturity, quality, and type. Such investments are classified as Level 2 of the valuation hierarchy, totaling $29,840.

Commercial Paper

Commercial paper consists of various corporations. These investments are generally valued at the most recent price of the equivalent yield quotes for such securities, or those of comparable maturity, quality, and type. Such investments are generally classified as Level 2 of the valuation hierarchy, totaling $31,279.

NOTE 3: RESTRICTED ASSETS

Assets whose use is limited to a specific purpose has been classified as restricted in the governmental funds balance sheet and the statement of net position. Restricted assets are comprised of the following:

2020 Capital Projects Fund	
Cash Restricted for Construction	$ 545,477
Total Restricted Assets	$ 545,477

NOTE 4: REAL ESTATE TAXES

Real estate taxes attach as an enforceable lien on property on January 1. Taxes are billed on or about March 1, payable under the following terms: 2% discount, March 1 through April 30; face amount, May 1 through June 30, and 10% penalty after June 30. The County bills these taxes which are collected by elected local tax collectors. The County collects delinquent real estate taxes on behalf of itself and other taxing authorities. Real estate taxes levied for 2025 are recorded as receivables, net of estimated uncollectibles. Net receivables estimated to be collectible subsequent to March 1 are recorded as a deferred inflow of resources – unavailable revenue property taxes in the Governmental Funds Balance Sheet. Prior years' levies are recorded using these same principles, and remaining receivables are annually reevaluated as to collectability. The rate of taxation in 2025 was 5.1393 mills for general purposes.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES:				
Capital Assets, Not Being Depreciated:				
Land	$ 1,332,457	$ 61,600	$ -	$ 1,394,057
Agricultural Easements	17,865,495	1,912,412	-	19,777,907
Construction in Progress	169,298	179,982	(12,185)	337,095
Total Capital Assets, Not Being Depreciated	19,367,250	2,153,994	(12,185)	21,509,059
Capital Assets, Being Depreciated:				
Infrastructure	9,233,045	-	-	9,233,045
Buildings and Improvements	73,272,191	1,433,621	-	74,705,812
Equipment and Vehicles	36,800,378	320,436	(48,142)	37,072,672
Lease Equipment and Vehicles	7,717,162	167,119	(219,411)	7,664,870
Lease Real Estate	2,861,839	37,753	(7,019)	2,892,573
Subscription Assets	2,761,199	296,653	(535,235)	2,522,617
Total Capital Assets Being Depreciated	132,645,814	2,255,582	(809,807)	134,091,589
Less Accumulated Depreciation For:				
Infrastructure	(5,171,362)	(166,066)	-	(5,337,428)
Buildings and Improvements	(35,044,032)	(2,228,537)	-	(37,272,569)
Equipment and Vehicles	(32,047,119)	(2,638,030)	48,142	(34,637,007)
Less Accumulated Amortization For:				
Lease Equipment and Vehicles	(2,652,694)	(962,688)	219,411	(3,395,971)
Lease Real Estate	(459,726)	(153,365)	7,019	(606,072)
Subscription Assets	(1,252,407)	(849,731)	526,760	(1,575,378)
Total Accumulated Depreciation and Amortization	(76,627,340)	(6,998,417)	801,332	(82,824,425)
Total Capital Assets, Being Depreciated and Amortized, Net	56,018,474	(4,742,835)	(8,475)	51,267,164
Governmental Activities Capital Assets, Net	$75,385,724	$(2,588,841)	$ (20,660)	$ 72,776,223
BUSINESS-TYPE ACTIVITIES:				
Lease Real Estate	$ 254,052	$ -	$ -	$ 254,052
Less: Accumulated Depreciation	(222,719)	(10,162)	-	(232,881)
Business-Type Activities Capital Assets, Net	$ 31,333	$ (10,162)	$ -	$ 21,171

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES:	
General Government-Admin.	$ 2,095,254
General Government-Judicial	332,085
Public Safety	4,441,526
Human Services	29,391
Conservation and Development	100,161
Total Depreciation Expense – Governmental Activities	$ 6,998,417

NOTE 6: LAND HELD FOR RESALE

Land held for resale is stated at the lower of net realizable value or original purchase price plus capitalized interest, if applicable, and development cost. At December 31, 2025, the balance of "land held for resale" was $320,306.

NOTE 7: DEFINED BENEFIT PENSION PLAN

A. General Information about the Pension Plan

Plan Description. The County, through a January 2021 agreement, provides employee pension benefits through participation in the Pennsylvania Municipal Retirement System (PMRS). The PMRS was created by the Pennsylvania General Assembly in 1974 with the passage of the Pennsylvania Municipal Retirement Law 1974, P.L. 34, No. 15. PMRS administers pension plans on a contracted basis for any municipality or institution supported and maintained by a Pennsylvania municipality. This agent multiple-employer public employee retirement system maintains each municipality's account separately with that municipality's contributions and related employee contributions, and earnings segregated into separate accounts. PMRS issues a separate Annual Comprehensive Financial Report, which can be obtained by contacting the PMRS accounting office at P.O. Box 1165, Harrisburg, PA 17108-1165.

Benefits Provided. Benefit terms were established under the June 2010 agreement between PMRS and the County, changes to benefit terms can only occur by modification of this agreement. Major provisions of the 2021 agreement include the following:

All full-time County employees are required to participate in the System. Benefits vest after five years of service. Employees can retire with an annual retirement benefit after 20 years of service provided age 55 has been attained, or at age 60.

The normal form of payment of retirement benefits is a monthly annuity available for the life of the retired employee. For members hired on or after July 1, 2010 an annuity comprised of the following applicable annuities:

- A municipal annuity equal to one percent of the member's final salary multiplied by all years of credited service.

- A member's annuity equal to a single life annuity starting on the effective date of retirement with a present value equal to the accumulated member contributions, regular interest on the member contributions, and any excess interest that may be credited to the member's account.

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

A. *General Information about the Pension Plan (Continued)*

For members hired prior to July 1, 2010, an annuity comprised of the following applicable annuities:

- A current service municipal annuity equal to one and twenty five hundredths percent (1.25%) of the member's final salary multiplied by all years of credited service rendered by the member subsequent to January 1, 2005.

- A prior service municipal annuity equal to one percent (1.0%) of the member's final salary multiplied by all years of credited service rendered by the member between January 1, 2005 and January 1, 1975.

- An additional prior service municipal annuity equal to four tenths percent (0.4%) of the annual average compensation earned during the five years immediately preceding January 1, 1975 or, if not so long employed, then the average annual compensation earned and paid during the whole period of such employment times all years of credited service rendered by the member between January 1, 1975 and January 1, 1963.

- An additional prior service municipal annuity equal to four tenths percent (0.4%) of the annual average compensation earned during the year prior to January 1, 1963 or, if not so long employed, then the average annual compensation earned and paid during the whole period of such employment times all years of credited service rendered by the member between January 1, 1953 and January 1, 1963.

- A member's annuity equal to a single life annuity starting on the effective date of retirement with a present value equal to the accumulated member contributions, regular interest on the member contributions, and any excess interest that may be credited to the member's account.

Supplemental benefits are derived from employee contributions and interest earnings of the fund. A retiree may elect to receive a reduced amount of benefit and provide a death benefit in the form of annuity or lump sum to the designated beneficiary. The plan also provides death and disability benefits for an active employee.

The Plan did not include an assumption for projected ad hoc postemployment benefit changes as they are not considered to be substantively automatic.

Administrative costs, including the investment manager, custodial trustee, and actuarial services are charged to the plan and funded through investment earnings.

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

A. *General Information about the Pension Plan (Continued)*

Employees Covered by Benefit Terms. At January 1, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefits	309
Inactive plan members entitled to but not yet receiving benefits	125
Active plan members	488
	922

Contributions. Required contributions to the plan are governed by the 2021 agreement. The PMRS Board will actuarially determine the normal cost of the benefits provided under the contract (2021 agreement) and any liability associated with the actuarial experience of such benefits which shall be contributed annually by the County. Members shall contribute six percent of their compensation to fund the annuity. Members shall also have the option to contribute an additional percentage to fund the optional contribution annuity. The total of the mandatory and optional contributions shall not exceed sixteen percent (16%) of the member's compensation. Optional contributions shall be based on whole percentages and may only be changed or stopped one time per calendar year with written notification to the System.

Payment shall be made by payroll deductions and transmitted to the System by the County in accordance with established System procedures. For the year ended December 31, 2025, the average active employee contribution rate was 6.0% of annual pay, and the County's average contribution rate was 7.36% of covered annual payroll.

B. Net Pension Liability/(Asset)

The County's net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2024 with update procedures performed to roll forward the liabilities to December 31, 2024.

Actuarial assumptions. The total pension liability was measured as of December 31, 2024 and was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment rate of return	5.50%,
Projected salary increases	Age related scale with merit and inflation component
Inflation	2.2%

Mortality rates Pre-Retirement were based on the PUB-2010 Male General Employees male table and the PUB-2010 Female General Employees female table. Mortality rates Post-Retirement were based on the RP-2006 Male annuitant male table and RP-2006 Female annuitant female table.

The discount rate was changed from 5.25% to 5.50% for the 2024 measurement period.

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Net Pension Liability/(Asset) (Continued)

The actuarial assumptions used in the December 31, 2024 valuation were based on the PMRS Experience Study for the period covering January 1, 2014 through December 31, 2018 issued by the actuary in September 2020 as well as subsequent Board approved assumption changes.

The PMRS System's long-term real rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future nominal rates of return (net of investment expenses) are developed for each asset class. These returns are combined to produce the System's Long-Term Expected Real Rate of Return by calculating the weighted average return for each asset class using each respective target asset allocation percentage and multiplying by the expected future nominal rate of return, while also factoring in covariance across asset classes, then deducting expected inflation (2.5%). Best estimates in geometric real rates of return for each utilized asset class are included in the pension plan's target asset allocation as of December 31, 2024 and summarized in the table below labeled "System Nominal Net and Real Rates of Return by Asset Class".

System Nominal and Real Rates of Return by Asset Class

Asset Class	Target Asset Allocation	Nominal Rate of Return	Long-Term Expected Real Rate of Return
Domestic Equities (large capitalized firms)	24.50%	7.39%	4.89%
Domestic Equities (small capitalized firms)	8.00%	8.30%	5.80%
International Equities (international developed markets)	14.50%	8.03%	5.53%
International Equities (emerging markets)	3.00%	8.39%	5.89%
Global Equities	5.00%	6.44%	3.94%
Real Estate	10.00%	6.38%	3.88%
Timber	5.00%	5.57%	3.07%
Fixed Income (Core Investment Grade)	24.00%	5.01%	2.51%
Fixed Income (Opportunistic Grade)	5.00%	6.85%	4.35%
Cash	1.00%	3.11%	0.61%
Total Portfolio	100.00%	7.29%	4.79%

Based on the aforementioned methodology, the PMRS Board established the System's Long-Term Expected Rate of Return at 7.29%.

In addition to determining the System's Long-Term Expected Rate of Return, the PMRS Board, under the laws of the Commonwealth of Pennsylvania (Act 15 of 1974), is obligated to develop and apply the Regular Interest Rate to each of the individual participating municipalities' actuarial asset accounts held by PMRS. The rationale for the difference between the System's Long-Term Expected Rate of Return and the individual participating municipalities' Regular Interest Rate is described in the following section "Discount Rate." As of December 31, 2024, this rate is equal to 5.50%.

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Net Pension Liability/(Asset) (Continued)

Discount rate. While it is often common practice to establish an actuarial Discount Rate that is equal to the Long-Term Expected Rate of Return, PMRS is required by law (Act 15 of 1974) to establish a Discount Rate equal to the Regular Interest Rate (Regular Interest Rate / Discount Rate). The PMRS Board establishes the Regular Interest Rate / Discount Rate on the basis of expected stable and consistent earnings on investments to be applied to the accounts of the individual participating municipalities and includes the accounts of plan participants, municipalities, and plan retirees each year. As a starting point, the Board considers the following five quantitative factors in reviewing the Regular Interest Rate / Discount Rate:

1.) Retiree Plan liability as a percentage of total Plan liability,
2.) Active Plan participant liability as a percentage of total Plan liability,
3.) Smoothed Pension Benefit Guarantee Corporation (PBGC) annuity rates as a proxy for annuity purchase rates,
4.) PMRS System Long-Term Expected Rate of Return and,
5.) PMRS investment expenses.

The Board then considers the Regular Interest Rate / Discount Rate derived from the above formula by a variety of qualitative factors such as the desire to minimize Regular Interest Rate / Discount Rate volatility, probability of achieving the Regular Interest Rate, varying levels of asset allocation and liquidity, trending of annuity rates, total PMRS actuarial and fair value funding ratios, feedback from existing PMRS municipalities, and recommendations from the System’s investment and actuarial consultants. The Regular Interest Rate / Discount Rate adopted by the Board and used to measure the individual participating municipalities’ total pension liability was 5.50% as of December 31, 2024.

The Regular Interest Rate / Discount Rate will likely be less than the System Long-Term Expected Rate of Return. Should the System experience a prolonged period of investment returns in excess of the Regular Interest Rate / Discount Rate, the Board is authorized to allocate any applicable portion of any such excess in accordance with Board policies in the form of Excess Interest as provided for in the law.

The projection of cash flows for each underlying municipal plan, used to determine if any adjustment to the Regular Interest Rate / Discount Rate was required (“depletion testing”), used the following assumptions: 1.) member contributions will be made at the current contribution rate, 2.) participating plan sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate, and 3.) the System’s Long-Term Expected Rate of Return will be used in the depletion testing of projected cash flows. Based on those assumptions, the PMRS pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

C. *Changes in the Net Pension Liability/(Asset)*

Changes in the County's net pension liability for the plan for the December 31, 2024 measurement period were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at 12/31/2023	$ 109,117,666	$ 116,863,138	$ (7,745,472)
Changes for the year:			
Service cost	4,155,140	-	4,155,140
Interest	5,815,865	-	5,815,865
Changes of benefits	1,103,187	-	1,103,187
Differences between expected and actual experience	(2,294,135)	-	(2,294,135)
Contributions - employer	-	2,029,092	(2,029,092)
Contributions - member	-	1,924,157	(1,924,157)
Net investment income	-	11,127,899	(11,127,899)
Benefit payments, including refunds of employee contributions	(4,775,483)	(4,775,483)	-
Administrative expense	-	(339,083)	339,083
Net changes	4,004,574	9,966,582	(5,962,008)
Balances at 12/31/2024	$ 113,122,240	$ 126,829,720	$ (13,707,480)

Sensitivity of the pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 5.50%, as well as what the County's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (4.50%) or 1-percentage-point higher (6.50%) than the current rate:

	1% Decrease (4.50%)	Current Discount Rate (5.50%)	1% Increase (6.50%)
County's net pension liability/(asset)	$ (3,909,386)	$ (13,707,480)	$(21,859,868)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PMRS financial report.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

D. Pension Expense and Deferred Outflows of Resources Related to Pensions

For the year ended December 31, 2024, the County recognized pension expense of $(695,211). At December 31, 2024 the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 42,187	$ 822,247
Changes in assumption	-	1,835,308
Net difference between projected and actual earnings on pension plan investments	-	1,338,860
Contributions subsequent to the measurement date	2,139,429	-
	$ 2,181,616	$ 3,996,415

The $2,139,429 reported as deferred outflows of resources related to pensions resulting from the County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026 financial statements. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2026	$ (585,432)
2027	1,181,468
2028	(3,014,005)
2029	(1,536,259)
2030	-
Thereafter	-

NOTE 8: LEASES

Pertinent information regarding leases at December 31, 2025 is presented below:

Date of Issue	Initial Liability 1/1/25	Purpose	Outstanding Liability Balance 12/31/25	Asset Value 12/31/25	Accumulated Amortization 12/31/25
Various	$ 9,284,723	The County leases various equipment, vehicles, and various real estate. The leases consist of 911 tower and space rental, vehicle rentals, and various equipment rentals. Terms of each lease vary with fixed annual, bi-annual, or monthly payments ranging from $58 to $41,528 and lease periods ranging from 2 years to 39 years. The County utilized an incremental borrowing rate of 4% for 2025.	$ 8,958,994	$ 10,557,443	$ (4,002,043)
		Total	$ 8,958,994	$ 10,557,443	$ (4,002,043)

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 8: LEASES (CONTINUED)

The future principal and interest payment at December 31, 2025 are as follows:

Year	Principal	Interest	Total
2026	$ 429,689	$ 348,323	$ 778,012
2027	284,241	334,426	618,667
2028	298,595	322,815	621,410
2029	258,115	311,630	569,745
2030	243,223	301,405	544,628
2031-2035	1,515,557	1,338,871	2,854,428
2036-2040	1,966,178	983,868	2,950,046
2041-2045	1,725,664	581,282	2,306,946
2046-2050	911,151	329,924	1,241,075
2051-2055	663,342	186,887	850,229
2056-2060	663,239	36,773	700,012
	$ 8,958,994	$ 5,076,204	$ 14,035,198

Lease Liability

Lease liability activity for the year ended December 31, 2025 was as follows:

	Balance January 1, 2025	Additions	Deletions	Balance December 31, 2025
Lease Liability	$ 9,284,723	$ 204,871	$ (530,600)	$ 8,958,994

The County, as the lessor, leases various building space to its vendors. An initial lease receivable was recorded in the amount of $576,390 in the General Fund. There was no additional revenue for variable and other payments not included in the measurement of the lease receivable. As of December 31, 2025, the value of the lease receivable is $293,095 and the related deferred inflow for future payments expected to be collected on the lease is $265,701. The payment amounts are fixed monthly payments ranging from $2,016 to $5,330 with lease periods ranging from 4 years to 9 years. The leases have an interest rate of 4%. The County recognized lease revenue and interest of $123,489 and $12,632, respectively for the calendar year.

The Conservation District, a special revenue-nonmajor governmental fund, entered into two leases with varying terms that run through 2029, with payments ranging from $3,672 to $17,366 based on the District’s estimated interest rate of 3.75% and 4.01%. The ending lease receivable was $357,967 and the associated deferred inflow was $323,643. The fund recognized lease revenue of $243,403 and interest revenue of $20,667.

NOTE 8: LEASES (CONTINUED)

Business Type Activity – Adams County Industrial Development Authority

The Authority leases office space from ACEDC, a related party, at 1300 ProLine Place, Gettysburg, Pennsylvania. The leased premises consist of approximately 3,059 square feet in the ACEDC/Career Link Building located in Straban Township, Adams County, Pennsylvania. The lease commenced on February 1, 2003, for an initial five-year term and renews automatically for four additional five-year terms unless either party provides written notice of termination at least 120 days prior to the expiration of the then-current term. In no event may the lease be renewed beyond the twenty-fifth year from the commencement date without a new instrument signed by the parties.

Rent under the lease is $18,000 per year, payable in twelve equal monthly installments of $1,500. The lease automatically renews at the same annual rent of $18,000

Maturity Analysis

Future minimum lease payments under noncancellable leases are as follows as of December 31:

	Principal	Interest	Total Lease Payments
2026	$ 16,503	$ 1,497	$ 18,000
2027	17,365	635	18,000
2028	2,980	20	3,000
	$ 36,848	$ 2,152	$ 39,000

Lease Liability

Business-Type Lease liability activity for the years ended December 31, 2025 was as follows:

	Balance January 1, 2025	Additions	Deletions	Balance December 31, 2025
Lease Liability	$ 52,532	$ -	$ (15,684)	$ 36,848

NOTE 9: RISK MANAGEMENT

Effective January 1, 1999, the County participates in the Pennsylvania Counties Workers Compensation Trust (the "Trust") insurance pool for workers' compensation insurance. Insurance premiums are developed based on employee job descriptions, rate factors, and payroll costs for the year. For the year ended December 31, 2025, the County was required to pay an insurance premium of $780,076 to the Trust. The Trust has an audit performed each year and the County may be required to pay an additional premium or entitled to a refund as a result of the audit. For the 2025 Trust audit, the County received a refund of $47,639.

NOTE 9: RISK MANAGEMENT(CONTINUED)

Effective January 1, 2015, the County has elected not to purchase commercial health insurance for the risks of losses to which it is exposed. Instead, the County's management believes it is more economical to manage its risk internally. The County pays all claims for risk of loss which the County is exposed including health and dental claims, which are administered by third parties. The County has purchased stop loss insurance from commercial insurers that will reimburse the County 100% of all medical claims over $175,000 per year per participant with exceptions.

The County will also receive a stop loss reimbursement of 100% for all medical claims up to $1,000,000 which exceed $10,059,855 in 2025. The County would have to fund any claims incurred in excess of the $1,000,000 threshold. During the year ended December 31, 2025, the County received stop loss reimbursements for seven claimants in the amount of $507,197.

The County accounts for its self-insurance activity in its Internal Service Fund. Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because of delays between the time a claim is incurred and it is reported to the County for payment, the estimated liability does not necessarily result in an exact amount. The County's claims liabilities amounts for the years ended December 31, 2025 and 2024 were:

	2025	2024
Liability at beginning of year	$ 798,443	$ 1,310,563
Add: incurred claims relating to:		
Prior years	1,570,653	85,637
Current year	10,622,777	8,393,484
Less: Payment of claims relating to:		
Prior years	692,656	541,171
Current year	11,053,591	8,450,070
Liability - end of year	$ 1,245,626	$ 798,443

The County continues to carry commercial insurance for all other risks of loss including liability and property, and casualty insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years except for the stop loss reimbursements mentioned above. The self-insurance liability is recorded as Accounts Payable in the Proprietary Fund Statement of Net Position and the Government - Wide Statement of Net Position.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 10: LONG-TERM LIABILITIES

A summary of changes in long-term liabilities follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
General Obligation Debt and Note Payable:					
General Obligation Debt	$61,020,000	$ -	$ 4,640,000	$56,380,000	$ 4,770,000
Less: Bond Discount	(53,852)	-	(4,223)	(49,629)	(4,223)
Plus: Bond Premium	1,385,781	-	151,996	1,233,785	151,996
Total General Obligation Debt	62,351,929	-	4,787,773	57,564,156	4,917,773
Note Payable	342,858	-	57,143	285,715	57,143
Total General Obligation Debt and Note Payable:	62,694,787	-	4,844,916	57,849,871	4,974,916
Other Long-Term Liabilities: Compensated Absences	1,820,914	109,987	-	1,930,901	193,090
Governmental Activities: Long-Term Liabilities	$64,515,701	$ 109,987	$ 4,884,916	$59,780,772	$ 5,168,006

The change in the compensated absences liability is presented as net change.

Compensated absences are liquidated by the General Fund, Children & Youth Fund, 911 Fund, and certain other Nonmajor Funds.

The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt debt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if rebates are not reported and paid to the Internal Revenue Service (IRS) at least every five years. At December 31, 2025, the County has not recorded an arbitrage liability in its financial statements.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 10: LONG-TERM LIABILITIES (Continued)

General Obligation Notes and Bonds Governmental Activities:

Date of Issue	Amount of Issue	Purpose	Balance Outstanding at December 31, 2025
2016	$13,435,000	General Obligation Bonds, Series of 2016 issued to currently refund the General Obligation Note, Series B of 2013 and finance various capital projects. The bonds bear an interest rate ranging from 2% to 4% (final maturity in 2041). Principal due in annual installments on September 15th increasing from $125,000 in 2017 to $4,020,000 in 2041.	$12,300,000
2017	$34,675,000	General Obligation Bonds, Series A,B, and C of 2017. Proceeds of the Series A Bonds were used to fund a termination payment associated with the cancellation of the 2008 fixed pay swap. The proceeds of the Series B Bonds were used to currently refund the outstanding General Obligation Bonds, Series of 2014. The proceeds of the Series C Bonds are to be used to fund various capital projects of the County. The Series A Bonds bear interest rates ranging from 1.3% to 2.0%, the Series B Bonds bear interest rates ranging from 2.0% to 5.0%, and the Series C Bonds bear interest rates ranging from 2.0% to 3.1%. Principal due in annual installments on November 15th ranging from $1,390,000 in 2017 to $2,590,000 in 2037.	19,525,000
2020	$33,290,000	General Obligation Bonds, Series A & B, of 2020. Proceeds of Series A Bonds were used to fund various capital projects within the County and pay related costs of issuance. Proceeds of Series B Bonds were used to advance refund a portion of the outstanding General Obligation Bonds, Series of 2012 and pay related costs of issuance. The Series A bonds bear an interest rate ranging between 2.0% and 4.0%, while the Series B Bonds bear a rate ranging from .74% to 2.5%. Principal is due on May 15th with installments ranging from $410,000 to $360,000 in 2040.	24,555,000
2023	$ 445,021	2023 Note Payable. Proceeds were used to finance the agreement for software, products, and services. Principal is due annually with installments ranging from $54,735 to $57,143.	$ 285,715
			$56,666,715

NOTE 10: LONG-TERM LIABILITIES (Continued)

An analysis of debt service requirements to maturity on these governmental activities obligations follows, assuming current interest rate remain the same:

	General Obligation Debt		
	Principal	Interest	Total
2026	$ 4,770,000	$ 1,381,169	$ 6,151,169
2027	4,850,000	1,296,177	6,146,177
2028	4,855,000	1,203,723	6,058,723
2029	4,950,000	1,109,325	6,059,325
2030	5,055,000	1,005,469	6,060,469
2031-2035	22,005,000	3,030,409	25,035,409
2036-2040	9,340,000	600,441	9,940,441
2041	555,000	16,650	571,650
	$ 56,380,000	$ 9,643,363	$ 66,023,363

	Note Payable		
	Principal	Interest	Total
2026	$ 57,143	$ 6,859	$ 64,002
2027	57,143	6,859	64,002
2028	57,143	6,859	64,002
2029	57,143	6,859	64,002
2030	57,143	6,859	64,002
2031-2035	-	-	-
2036-2040	-	-	-
2041	-	-	-
	$ 285,715	$ 34,295	$ 320,010

NOTE 11: INTERFUND TRANSFERS

Interfund “transfers in” and “transfers out” are as follows:

	Transfers In	Transfers Out
General Fund	$ 1,512,264	$ 5,520,786
Children and Youth	2,015,361	-
911 Fund	1,262,415	-
Nonmajor Governmental Funds	2,242,471	1,511,725
Total Governmental Fund Types	$ 7,032,511	$ 7,032,511

Transfers from the General Fund are used to move unrestricted revenues to finance various programs that the government must account for in other funds in accordance with budgetary and legal authorizations, including amounts as subsidies or matching funds for various grant programs.

NOTE 12: INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables balances of each individual fund as of December 31, 2025, are as follows:

Governmental Fund Types	Due From Other Funds	Due to Other Funds
General Fund	$ 8,246,503	$ 3,106,651
Children and Youth Fund	1,751,267	5,327,474
911 Fund	1,262,415	2,105,945
Opioid Settlement Fund	-	24,883
Nonmajor Governmental Funds	66,725	662,155
Total Government Fund Types	11,326,910	11,227,108
Proprietary Fund Type		
Internal Service Fund	-	99,802
Total Proprietary Fund Type	-	99,802
Total	$ 11,326,910	$ 11,326,910

The General Fund has paid expenses on behalf of other funds, therefore, a corresponding interfund receivable and payable has been recorded.

NOTE 13: COMMITMENTS AND CONTINGENCIES

A) The County participates in a variety of federal and state assisted grant programs, which are subject to financial and compliance audits. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

B) The County is involved in various claims and legal actions arising in the ordinary course of business. In the opinion of management, the ultimate disposition of these matters will not have a material adverse effect on the County's financial position.

NOTE 14: COMPENSATED ABSENCES

Employees of the County are entitled to certain compensated absences, consisting of paid time off ("PTO") and sick leave. Applicable GASB pronouncements require accrual of compensated absences that meets certain specific conditions. The County has determined that such conditions apply to PTO and sick leave pay of Governmental Funds.

All full-time employees are eligible to accrue PTO, beginning the first day of employment, based on non-overtime hours paid. At year-end, employees may carry over a maximum of 260 hours of unused PTO. Any unused PTO in excess of this limit is placed in the sick leave reserves for employees. This balance is attributable to services already rendered and carries over without limit. Upon retirement, employees may receive reimbursement for up to 60 hours of accrued sick leave reserves. An additional liability for total sick leave is recorded for amounts more likely than not to be used for time off.

To the extent PTO and sick leave liabilities for governmental funds are liquidated with available resources they are accounted for as fund liabilities in the fund financial statements; the remainder of the obligation is accounted for in the government-wide financial statements.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 15: FUND BALANCES/NET POSITION

The constraints of fund balances included in the fund financial statements represent portions of fund balances that are nonspendable, restricted, or assigned for various purposes and are not available for the payment of other subsequent expenditures. The following nonspendable, restricted, and assigned fund balances are included in the fund financial statements.

General Fund

Nonspendable

This line item represents amounts for prepaid expenses.	$ 181,603
This line item represents amounts for loans receivable	$ 585,000

Assigned

This line item represents amounts assigned for the subsequent years' budget.	$ 5,000,000

Opioid Settlement Fund

Restricted	$ 2,270,949

This line item represents amounts that are restricted for the expenditures in accordance with an Opioid litigation settlement.

Nonmajor Funds

Restricted

Act 13 Fund (Public Works)	$ 981,451

This line item represents amounts that are restricted for the expenditures in accordance with Act 13.

Liquid Fuels Tax (Public Works)	$ 449,708

This line item represents amounts that are restricted by grantors for the future payments of expenditures for the building and improvement of roads and bridges.

Records Management (General Government)	$ 423,492

This line item represents amounts that are restricted for improvements in the for the County as well as the Register of Wills, Recorder of Deeds' Office, Clerk of Courts, and Prothonotary offices.

County Records Improvement (General Government)	$ 319,679

This line item represents amounts that are restricted for records improvements in the County.

2020 Capital Projects Fund	$ 442,395

This line item represents amounts that are restricted for various capital projects of the County.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 15: FUND BALANCES/NET POSITION (CONTINUED)

Nonmajor Funds (Continued)

Restricted (Continued)

Conservation District (Conservation and Development)	$ 6,174,196

This line item represents amounts that are restricted for various capital projects of the County.

Home Fund (Conservation and Development)	$ 329

This line item represents amounts that are restricted by grantors for future expenditures for community rehab projects.

Affordable Housing (Conservation and Development)	$ 405,332

This line item represents amounts collected from the recording of fess for mortgages deeds to enchance local affordable housing efforts

Hotel Tax (Culture and Recreation)	$ 1,090,975

This line item represents amounts that are restricted for the levying and setting of Hotel room rental tax by the County government for the purposes of economic development and historic preservation.

Court Reserved Fund (Judicial)	$ 981,710

This line item represents amounts that are restricted to track court related revenues such as Offender Supervision fees, treatment fees, and Youth offender education fees.

Equitable Sharing Law Enforcement (Public Safety)	$ 6,904

This line item represents amounts collected from the proceeds from forfeited property to offset the cost of investigation and seizing of assets

Coroner's VSIA (Public Safety)	$ 13,725

This line item represents amounts that are restricted by grantors for purchases of equipment, training, and office and laboratory facility improvement.

NOTE 15: FUND BALANCES/NET POSITION (CONTINUED)

Nonmajor Funds (Continued)

Restricted (Continued)

Law Enforcement (Public Safety)	$ 183,032

This line item represents amounts that are restricted by grantors for purchase of law enforcement equipment.

Juvenile Restitution (Judicial)	$ 69,875

This line item represents amounts that are restricted for restitution expenditures.

Ag Land Preservation (Conservation and Development)	$ 312,767

This line item represents amounts that are restricted for land preservation.

Domestic Relations (Judicial)	$ 1,836,895

This line item represents IV-D incentives funding restricted for program use.

Prison Commissary (Pubic Safety)	$ 831,655

This line item represents amounts restricted for the Prison Commissary fund.

Parks and Recreation's Green Space Program (Culture and Recreation)	$ 987,427

This line item represents amounts restricted for the Green Space Program.

The Internal Service Fund, a proprietary fund, had a fund deficit of ($852,207) for the year ended December 31, 2025. The deficit is due to in increase in self-insurance claims in for the year ended December 31, 2025.

The Capital Reserve Fund had a fund deficit of ($119,525) due to a large payable balance at December 31, 2025.

NOTE 16: NOTES RECEIVABLE

Notes receivable represent amounts loaned to qualified County residents for Affordable Housing that are to be repaid to the County. The County has various loans that extend to different time periods with respective residents. The balance of the notes receivable at December 31, 2025 was $100,681.

NOTE 17: LOANS RECEIVABLE

The County loaned or paid funds to/on behalf of the Adams County Industrial Development Authority in which the Authority was able to purchase four properties. Upon sale of these lots, proceeds will be transferred to the County until the loan is satisfied. The balance outstanding as of December 31, 2025 was $585,000.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2025

NOTE 18: OPIOID LITIGATION SETTLEMENT

In 2021, the County signed on an Opioid settlement with the state of Pennsylvania where the County will receive funding for various opioid remediation uses. The County received payments in 2025, totaling $234,098, and will receive annual payments over the next 15 years.

In 2022, the County signed on an Opioid settlement with the state of Pennsylvania where the County will receive funding for various opioid remediation uses. The County received payments in 2025, totaling $284,924 and will receive annual payments over the next 14 years.

NOTE 19: EXCESS EXPENDITURES OVER APPROPRIATIONS IN MAJOR FUND

The following major fund had an excess of actual expenditures over budget for the year ended December 31, 2025.

	Appropriations	Expenditures	Percent of Excess Expenditures Over Appropriations
Children & Youth	$ 10,536,744	$ 11,343,591	7.66%

The excess expenditures over appropriations in the Children and Youth Fund was funded by greater than anticipated revenues and transfers in.

NOTE 20: SUBSCRIPTION BASED IT ARRANGEMENTS (SBITA's)

The County has entered into various software contracts that meet the criteria as a subscription based IT arrangement under GASB 96. The contracts vary from monthly payments to yearly, with payments ranging from $696 to $119,131. Interest rates were not readily available, so an incremental borrowing rate of 4% was used for all contracts. The subscription assets have useful lives varying from 1 years to 4 years and an initial asset value of $2,522,617. At December 31, 2025 accumulated amortization for the subscription assets was $1,575,378. The initial liability was $1,208,955 and the outstanding liability at December 31, 2025 was $810,218.

The future principal and interest payments as of December 31, 2025 were as follows:

Year Ended December 31:	Principal	Interest	Total
2026	$ 552,484	$ 23,122	$ 575,606
2027	225,203	5,980	231,183
2028	32,531	278	32,809
	$ 810,218	$ 29,380	$ 839,598

NOTE 20: SUBSCRIPTION BASED IT ARRANGEMENTS (SBITA's) (CONTINUED)

Subscription Liability

Subscription liability activity for the years ended December 31, 2025 was as follows:

	Balance January 1, 2025	Additions	Deletions	Balance December 31, 2025
Subscription Liability	$ 1,208,955	$ 296,653	$ (695,390)	$ 810,218

NOTE 21: SUBSEQUENT EVENTS

The County has evaluated subsequent events through June 29, 2026. This date is the date the financial statements were available to be issued. The following event subsequent to December 31, 2025 was noted:

> In March 2026, the Adams County Industrial Development Authority entered into a redevelopment agreement and a sale agreement with Greenmount Ventures, LLC for the sale and mixed-use redevelopment of the former Gettysburg Foundry property (Adams County Parcel No. 09E16-0075-000) for a stated purchase price of $500,000. Under these agreements, the Authority will utilize grant and loan proceeds from the BIOS program to complete certain environmental remediation and site preparation activities prior to closing, and the purchaser is responsible for providing public water and sewer services to the site and for repayment of the BIOS loan at settlement

No other material events subsequent to December 31, 2025 were noted.

NOTE 22: CHANGES WITHIN THE FINANCIAL REPORTING ENTITY

Change in Presentation/Restatement of Net Position

During 2025, the Conservation District was reclassified from major to a non-major fund due to significant decrease in its liabilities.

	Reporting Units Affected by Adjustments of Beginning Balances	
	Conservation District	Nonmajor Governmental
12/31/24, as Previously Presented	$ 5,570,577	$ 12,369,542
Change from Major Fund to Nonmajor Fund	(5,570,577)	5,570,577
12/31/24, as Adjusted or Restated	$ -	$ 17,940,119

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF ADAMS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY/(ASSET)
AND RELATED RATIOS
LAST 10 YEARS

	*	*	*	*	*	*	*	*	*	*
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability										
Service Costs	$ 2,973,800	$ 2,815,700	$ 3,041,085	$ 3,176,363	$ 3,406,055	$ 3,419,015	$ 3,647,862	$ 3,888,478	$ 4,043,839	$ 4,155,140
Interest	4,007,991	4,176,704	4,283,311	4,410,434	4,654,671	4,782,453	5,114,287	5,381,514	5,634,535	5,815,865
Changes of Benefit Terms	-	-	-	533,139	-	542,663	210,931	-	-	1,103,187
Differences Between Expected and Actual Experience	(1,698,093)	-	(1,984,717)	-	(1,515,188)	1,382,562	-	-	(1,370,413)	-
Changes of Assumptions	1,220,568	1,708,124	-	-	-	-	-	-	-	(2,294,135)
Transfers	-	-	-	-	(26,297)	-	-	-	-	-
Benefit Payments, Including Refunds of Member Contributions	(3,108,608)	(3,443,180)	(3,080,130)	(3,006,989)	(4,359,741)	(3,843,812)	(4,148,352)	(4,094,337)	(5,134,454)	(4,775,483)
Net Change in Total Pension Liability	3,395,658	5,257,348	2,259,549	5,112,947	2,159,500	6,282,881	4,824,728	5,175,655	3,173,507	4,004,574
Total Pension Liability - beginning	71,475,893	74,871,551	80,128,899	82,388,448	87,501,395	89,660,895	95,943,776	100,768,504	105,944,159	109,117,666
Total Pension Liability - ending (a)	$ 74,871,551	$ 80,128,899	$ 82,388,448	$ 87,501,395	$ 89,660,895	$ 95,943,776	$ 100,768,504	$ 105,944,159	$ 109,117,666	$ 113,122,240
Plan Fiduciary Net Position										
Contributions - Employer	$ 1,312,841	$ 1,661,282	$ 1,636,929	$ 1,604,926	$ 1,758,867	$ 1,780,096	$ 1,780,896	$ 1,782,909	$ 1,791,921	$ 2,029,092
Contributions - Member	1,317,545	1,310,529	1,382,562	1,496,944	1,568,156	1,604,352	1,749,734	1,799,444	1,884,284	1,924,157
Net Investment Income	(122,224)	5,829,770	12,917,896	(4,317,246)	16,494,738	13,510,857	14,181,481	(15,589,170)	11,597,036	11,127,899
Transfers	-	-	-	-	(26,297)	-	-	-	-	-
Benefit Payments, Including Refunds of Member Contributions	(3,108,608)	(3,443,180)	(3,080,130)	(3,006,989)	(4,359,741)	(3,843,812)	(4,148,352)	(4,094,337)	(5,134,454)	(4,775,483)
Administrative Expense	(178,964)	(213,028)	(202,792)	(207,460)	(178,689)	(229,654)	(311,776)	(307,458)	(336,943)	(339,083)
Net Change in Plan Fiduciary Net Position	(779,410)	5,145,373	12,654,465	(4,429,825)	15,257,034	12,821,839	13,251,983	(16,408,612)	9,801,844	9,966,582
Plan Fiduciary Net Position - beginning	69,548,447	68,769,037	73,914,410	86,568,875	82,139,050	97,396,084	110,217,923	123,469,906	107,061,294	116,863,138
Plan Fiduciary Net Position - ending (b)	$ 68,769,037	$ 73,914,410	$ 86,568,875	$ 82,139,050	$ 97,396,084	$ 110,217,923	$ 123,469,906	$ 107,061,294	$ 116,863,138	$ 126,829,720
County's Net Pension Liability/(Asset) - ending (a) - (b)	$ 6,102,514	$ 6,214,489	$ (4,180,427)	$ 5,362,345	$ (7,735,189)	$ (14,274,147)	$ (22,701,402)	$ (1,117,135)	$ (7,745,472)	$ (13,707,480)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	91.85%	92.24%	105.07%	93.87%	108.63%	114.88%	122.53%	101.05%	107.10%	112.12%
Covered Payroll	$ 20,512,956	$ 20,221,404	$ 20,957,087	$ 22,555,349	$ 23,507,330	$ 23,816,856	$ 24,905,998	$ 25,679,922	$ 26,804,675	$ 27,552,842
County's Net Pension Liability as a Percentage of Covered Payroll	29.75%	30.73%	-19.95%	23.77%	-32.91%	-59.93%	-91.15%	-4.35%	-28.90%	-49.75%

COUNTY OF ADAMS
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF COUNTY CONTRIBUTIONS
LAST 10 YEARS

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Actuarially Determined Contribution	$ 1,660,673	$ 1,634,944	$ 1,603,306	$ 1,756,967	$ 1,778,396	$ 1,778,396	$ 1,695,490	$ 1,789,041	$ 2,026,532	$ 2,139,429
Contribution in Relation to the Actuarially Determined Contribution	1,661,282	1,636,929	1,604,926	1,758,867	1,780,096	1,780,896	1,782,909	1,791,921	2,029,092	2,139,429
Contribution Deficiency/(Excess)	$ (609)	$ (1,985)	$ (1,620)	$ (1,900)	$ (1,700)	$ (2,500)	$ (87,419)	$ (2,880)	$ (2,560)	$ -
Covered Payroll	$ 20,221,404	$ 20,957,087	$ 22,555,349	$ 23,507,330	$ 23,816,856	$ 24,905,998	$ 25,679,922	$ 26,804,675	$ 27,552,842	$ 27,911,102
Contribution as a percentage of Covered Payroll	8.22%	7.81%	7.12%	7.48%	7.47%	7.15%	6.94%	6.69%	7.36%	7.67%

Notes to Schedule:

Valuation Date:
Actuarially determined contribution rates are calculated as of January 1 for the even valuation year at least two years prior to the end of the fiscal year in which the contributions were reported.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level Dollar
Remaining Amortization Period	Based upon the amortization periods in Act 205
Asset Valuation Method	Based Upon Municipal Reserves in PMRS (Fair Value)
Inflation	2.20%
Salary Increases	Age related scale with merit and inflation component
Investment Rate of Return	5.25%
Pre-Retirement Mortality	Males: PUB-2010 General Employees male table Females: PUB-2010 General Employees female table
Post-Retirement Mortality:	Males: RP-2006 annuitant male table Females: RP-2006 annuitant female table

<u>Changes in assumptions:</u>
- Assumption changes reflect the liability impact of the Board of Trustees approved changes as of December 31, 2015

- Investment Return assumption for municipal assets decreased from 5.50% to 5.25% as of December 31, 2016.

- Assumption based on the PMRS Experience Study for the period covering 1/1/2014 through 12/31/2018, issued by the actuary in September 2020.

- Investment Return assumption for municipal assets increased from 5.25% to 5.50% as of December 31, 2024.

<u>Benefit changes:</u>
During 2018, the County received an excess interest award from PMRS which was distributed to plan members.
During 2024, the County received an excess interest award from PMRS which was used to fund the plan liability

COUNTY OF ADAMS, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	$ 52,849,500	$ 52,849,500	$ 52,812,139	$ (37,361)
Intergovernmental Revenues	3,276,170	3,276,170	2,179,567	(1,096,603)
Charges for Services	5,459,240	5,459,240	5,193,905	(265,335)
Interest and Rents	1,168,084	1,168,084	2,021,527	853,443
License and Permits	140,665	140,665	150,640	9,975
Court Costs and Fines	1,634,442	1,634,442	1,674,635	40,193
Other	785,900	785,900	1,586,916	801,016
Total Revenues	65,314,001	65,314,001	65,619,329	305,328
Expenditures				
Current:				
General Government - Administrative	23,129,845	23,129,845	16,378,218	6,751,627
General Government - Judicial	17,331,359	17,331,359	14,517,678	2,813,681
Public Safety	19,086,842	19,086,842	16,659,906	2,426,936
Public Works	4,000	4,000	-	4,000
Human Services	414,385	414,385	911,085	(496,700)
Conservation and Development	1,700,976	1,700,976	582,368	1,118,608
Debt Service				
Principal	4,640,000	4,640,000	5,610,176	(970,176)
Interest	1,528,339	1,528,339	1,593,033	(64,694)
Capital Outlay	-	-	583,132	(583,132)
Total Expenditures	67,835,746	67,835,746	56,835,596	11,000,150
Excess of Revenues Over (Under) Expenditures	(2,521,745)	(2,521,745)	8,783,733	11,305,478
Other Financing Sources (Uses)				
Financing Lease Issuance	-	-	165,268	165,268
Subscription Financing Issuance	-	-	296,653	296,653
Transfers In	1,475,833	1,475,833	1,512,264	36,431
Transfers (Out)	(5,505,908)	(5,505,908)	(5,520,786)	(14,878)
Total Other Financing Sources (Uses)	(4,030,075)	(4,030,075)	(3,546,601)	483,474
Net change in fund balances	(6,551,820)	(6,551,820)	5,237,132	11,788,952
Fund Balances - Beginning of Year	6,551,820	6,551,820	45,363,012	38,811,192
Fund Balances - End of Year	$ -	$ -	$ 50,600,144	$ 50,600,144

COUNTY OF ADAMS, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CHILDREN AND YOUTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts			Variance with Final Budget Positive
	Original	Final	Actual Amounts	(Negative)
Revenues				
Intergovernmental Revenues	$ 9,060,776	$ 9,060,776	$ 9,243,651	$ 182,875
Miscellaneous	22,500	22,500	44,976	22,476
Total Revenues	9,083,276	9,083,276	9,288,627	205,351
Expenditures				
Current:				
Human Services	10,536,744	10,536,744	11,273,932	(737,188)
Debt Service:				
Principal	-	-	25,925	(25,925)
Interest	-	-	4,131	(4,131)
Capital Outlay	-	-	39,603	(39,603)
Total Expenditures	10,536,744	10,536,744	11,343,591	(806,847)
Deficiency of Revenues Under Expenditures	(1,453,468)	(1,453,468)	(2,054,964)	(601,496)
Other Financing Sources				
Financing Lease Issuance	-	-	39,603	39,603
Transfers In	1,453,468	1,453,468	2,015,361	561,893
Total Other Financing Sources	1,453,468	1,453,468	2,054,964	601,496
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	$ -	$ -	$ -	$ -

COUNTY OF ADAMS, PENNSYLVANIA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
911 FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental Revenues	$ 2,418,760	$ 2,418,760	$ 2,644,662	$ 225,902
Charges for Services	28,000	28,000	665	(27,335)
Interest and Rents	3,250	3,250	1,584	(1,666)
Total Revenues	2,450,010	2,450,010	2,646,911	196,901
Expenditures				
Current:				
Public Safety	4,089,687	4,089,687	3,303,798	785,889
Principal	-	-	262,277	(262,277)
Interest	-	-	343,251	(343,251)
Total Expenditures	4,089,687	4,089,687	3,909,326	180,361
Deficiency of Revenues Under Expenditures	(1,639,677)	(1,639,677)	(1,262,415)	377,262
Other Financing Sources				
Transfers In	1,639,677	1,639,677	1,262,415	(377,262)
Total Other Financing Sources	1,639,677	1,639,677	1,262,415	(377,262)
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	$ -	$ -	$ -	$ -

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025

Budgets and Budgetary Accounting

Legal Requirements

Commonwealth of Pennsylvania statutes require that County Governments establish budgetary systems and adopt annual operating budgets. The County's annual budget includes the General Fund and certain Special Revenue Funds and is based on estimates of revenues and expenditures approved by the Commissioners. The County adopts the budget on the same basis of accounting as reported in the fund financial statements. The County of Adams follows these procedures in establishing the budgetary data reflected in the financial statements:

County Budget Process

1. During the 3rd quarter each year the Budget and Purchasing Department prepares and distributes to all department directors budgetary worksheets. The worksheets are used as a tool for department directors to provide their projections for the current year and the next year. Also, worksheets allow for multi-year planning. The County utilizes Target Based budgeting for their new budget process.

2. The County Manager and Budget and Purchasing Director in conjunction with the Commissioners interview all department directors to discuss their budgets as submitted and allow them to substantiate projected revenues and expenditures.

3. The Budget and Purchasing Department assembles the preliminary projections of revenues and expenditures into a formal budget incorporating any revisions or adjustments resulting from the Commissioner's review.

4. Public meetings are conducted on the proposed budget. The proposed budget is available for public inspection for 20 days prior to final adoption.

5. After the 20-day inspection period, but prior to December 31, the County Commissioners adopt the final budget by enacting an appropriate resolution.

6. Formal budgetary process is employed as a planning device. The adopted budget is on a basis consistent with GAAP. Budget amounts are as originally adopted, or as amended by the County Commissioners.

Level of Control

The County maintains budgeting control at the individual fund level.

Lapsing of Appropriations

Unexpended appropriations lapse at year-end.

COUNTY OF ADAMS, PENNSYLVANIA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
DECEMBER 31, 2025

Budgets and Budgetary Accounting (Continued)

Management Authority

During the course of the year, departmental needs may change, emergencies may occur, or additional revenue may arise. As a result, funds are transferred between line items of a department's budget or additional revenue may need to be budgeted for a specific project or grant. As a management device, the County maintains budgetary control at the department line item level, as authorized by a resolution of the Board of Commissioners. County's management can overspend at the department level and make transfers between the departments without the approval of the Commissioners. Actual expenditures and transfers out may not legally exceed "budgeted" appropriations at the individual fund level.

OTHER SUPPLEMENTARY INFORMATION

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes. The County adopts budgets for the following nonmajor special revenue funds: Liquid Fuels Fund, Hazardous Materials Fund, the Act 13 Bridge Improvements Fund, and the Hotel Tax Fund. The following nonmajor governmental funds are utilized to account for those financial activities:

The Juvenile Restitution Fund is a special revenue fund used to account for juvenile offender restitution revenues and expenditures.

The Liquid Fuels Fund is a special revenue fund used to account for state aid revenues and expenditures for the County's Liquid Fuels Program which funds a range of projects to support construction, reconstruction, maintenance and repair of county bridges.

The Domestic Relations Fund is a special revenue fund used to account for Title IV-D revenues received.

The Hazardous Materials Fund is a special revenue fund used to account for the revenues and expenditures for the County's Hazardous Materials program as defined in Act 165 of Title 35.

The Community Development Block Grant Fund is a special revenue fund used to account for revenues and expenditures as set forth in Act 179. Uses include housing rehabilitation, public services, community facilities, infrastructure improvement, development and planning.

The Ag Land Administration Fund is a special revenue fund for the Agricultural Land Preservation Program administered by the County with matching funds from the State.

The Law Enforcement Fund is a special revenue fund used to account for the purchase and distribution of law enforcement equipment.

The Commissary Fund is a special revenue fund used to account for revenues received from commissary commissions and expenditures for inmate welfare.

The Records Improvement Fund is a special revenue fund accounted for by division which includes: County Records Improvement, Register of Wills Automation, Recorder of Deeds Automation, Orphans Automation, Criminal Automation, Prothonotary Automation. These funds have a restricted fund balance.

The Home Fund is a special revenue fund used to account for the revenue received from the PA DCED for the administration of the Home Grant.

The Affordable Housing (Act 137) Fund is a Special revenue fund used to account for revenue collected from the recording of fees for mortgages and deeds to enhance local affordable housing efforts.

The Hotel Tax Fund is a special revenue fund for the administration of the County's Hotel Tax program.

The Court Reserved Fund is a special revenue fund used to account for the revenues of the Offender's Supervision program, treatment fees, and youth education fees.

The Coroner's VSIA Fund is a special revenue fund used to account for revenues received from death certifications from the Vital Statistics Improvement Account. Funds to be used per Act 122.

The Act 13 Bridge Improvements Fund is a special revenue fund for the administration of the Act 13 Marcellus Shale monies that are specifically to be used for at risk bridges.

The Parks and Recreation Green Space Fund is a special revenue fund for the administration of the County's Parks, Recs & Green Space Grant Program. Funded by Act 13 Marcellus Shale monies and County contributions.

The Equitable Sharing Law Enforcement is a special revenue fund used to account for the share of proceeds from federally forfeited assets in cases where the County participated in federal investigations leading to the seizure of assets.

The Conservation District Fund is a special revenue fund used to account for the County's natural resources, land prevention and debt service.

The Capital Reserve Fund is used for capital budget transactions. Funded by appropriations from the General Fund and debt issued for capital item purchases.

The County Records Improvement Fund is a special revenue fund used to account for the records improvement activities of County offices.

The 2020 Capital Projects Fund is used to account for capital additions to the County and future capital projects of the County.

COUNTY OF ADAMS, PENNSYLVANIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	SPECIAL REVENUE FUNDS										
Assets	Juvenile Restitution	Liquid Fuels	Domestic Relations	Hazardous Materials	Community Development Block Grant	Ag Land Administration	Law Enforcement	Commissary Fund	Records Management	Home	Affordable Housing (Act 137)
Cash and Cash Equivalents	$ 69,875	$ 700,158	$ 1,995,091	$ -	$ -	$ 310,213	$ 181,560	$ 824,193	$ 403,292	$ 329	$ 402,000
Restricted Cash	-	-	-	-	-	-	-	-	-	-	-
Receivables											
Accounts, net	-	-	-	150	-	2,554	1,472	15,861	4,994	-	16,763
Taxes	-	-	-	-	-	-	-	-	-	-	
Notes Receivable	-	-	-	-	-	-	-	-	-	-	100,681
Due From Other Funds	-	-	-	66,725	-	-	-	-	-	-	-
Due From Other Governments	-	24,287	426,448	-	-	-	-	-	-	-	-
Other Assets	-	-	-	98	-	-	-	-	15,206	-	-
Total Assets	$ 69,875	$ 724,445	$ 2,421,539	$ 66,973	$ -	$ 312,767	$ 183,032	$ 840,054	$ 423,492	$ 329	$ 519,444
Liabilities											
Accounts Payable	$ -	$ 274,737	$ -	$ 151	-	$ -	$ -	$ 8,399	$ -	$ -	$ 30,390
Accrued Liabilities	-	-	-	1,455	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-	75,972
Due To Other Funds	-	-	584,644	65,367	-	-	-	-	-	-	7,750
Total Liabilities	-	274,737	584,644	66,973	-	-	-	8,399	-	-	114,112
Deferred Inflows of Resources											
Leases	-	-	-	-	-	-	-	-	-	-	-
Unavailable Grant Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-
Fund Balances											
Restricted:											
Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Public Works	-	449,708	-	-	-	-	-	-	-	-	-
Judicial	69,875	-	1,836,895	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	183,032	831,655	-	-	-
Cultural and Recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	-	312,767	-	-	-	329	405,332
General Government	-	-	-	-	-	-	-	-	423,492	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	69,875	449,708	1,836,895	-	-	312,767	183,032	831,655	423,492	329	405,332
Total Liabilities, Deferred Inflows and Fund Balance	$ 69,875	$ 724,445	$ 2,421,539	$ 66,973	$ -	$ 312,767	$ 183,032	$ 840,054	$ 423,492	$ 329	$ 519,444

COUNTY OF ADAMS, PENNSYLVANIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
DECEMBER 31, 2025

	SPECIAL REVENUE FUNDS										
Assets	Hotel Tax	Court Reserved Fund	Coroner's VSIA	Act 13 Bridge Improvements	Parks and Recreation Green Space	County Records Improvement	Equitable Sharing Law Enforcement	Conservation District	Capital Reserve	2020 Capital Projects	Total Nonmajor Governmental Funds
Cash and Cash Equivalents	$ 1,146,329	$ 981,710	$ 13,725	$ 981,451	$ 987,427	317,753	6,904	2,562,815	$ -	$ -	$ 11,884,825
Restricted Cash	-	-	-	-	-	-	-	-	-	545,477	545,477
Investments	-	-	-	-	-	-	-	4,764,939	-	-	4,764,939
Receivables											
Accounts, net	421	-	-	-	-	1,926	-	-	-	-	44,141
Taxes	299,304	-	-	-	-	-	-	-	-	-	299,304
Notes Receivable	-	-	-	-	-	-	-	-	-	-	100,681
Lease Receivable	-	-	-	-	-	-	-	357,967	-	-	357,967
Due From Other Funds	-	-	-	-	-	-	-	-	-	-	66,725
Due From Other Governments	-	-	-	-	-	-	-	533,787	-	-	984,522
Other Assets	-	-	-	-	-	-	-	10,511	-	-	25,815
Total Assets	$ 1,446,054	$ 981,710	$ 13,725	$ 981,451	$ 987,427	$ 319,679	$ 6,904	$ 8,230,019	$ -	$ 545,477	$ 19,074,396
Liabilities											
Accounts Payable	$ 355,079	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,516	$ 119,525	$ 98,688	$ 894,485
Accrued Liabilities	-	-	-	-	-	-	-	28,528	-	-	29,983
Unearned Revenue	-	-	-	-	-	-	-	1,683,997	-	-	1,759,969
Due To Other Funds	-	-	-	-	-	-	-	-	-	4,394	662,155
Total Liabilities	355,079	-	-	-	-	-	-	1,720,041	119,525	103,082	3,346,592
Deferred Inflows of Resources											
Leases	-	-	-	-	-	-	-	323,643	-	-	323,643
Unavailable Grant Funds	-	-	-	-	-	-	-	12,139	-	-	12,139
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	335,782	-	-	335,782
Fund Balances											
Restricted:											
Capital Projects	-	-	-	-	-	-	-	-	-	442,395	442,395
Public Works	-	-	-	981,451	-	-	-	-	-	-	1,431,159
Judicial	-	981,710	-	-	-	-	-	-	-	-	2,888,480
Public Safety	-	-	13,725	-	-	-	6,904	-	-	-	1,035,316
Cultural and Recreation	1,090,975	-	-	-	987,427	-	-	-	-	-	2,078,402
Conservation and Development	-	-	-	-	-	-	-	6,174,196	-	-	6,892,624
General Government	-	-	-	-	-	319,679	-	-	-	-	743,171
Unassigned	-	-	-	-	-	-	-	-	(119,525)	-	(119,525)
Total Fund Balance	1,090,975	981,710	13,725	981,451	987,427	319,679	6,904	6,174,196	(119,525)	442,395	15,392,022
Total Liabilities, Deferred Inflows and Fund Balance	$ 1,446,054	$ 981,710	$ 13,725	$ 981,451	$ 987,427	$ 319,679	$ 6,904	$ 8,230,019	$ -	$ 545,477	$ 19,074,396

COUNTY OF ADAMS, PENNSYLVANIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/(DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2025

	SPECIAL REVENUE FUNDS										
Revenues	Juvenile Restitution	Liquid Fuels	Domestic Relations	Hazardous Materials	Community Development Block Grant	Ag Land Administration	Law Enforcement	Commissary Fund	Records Management	Home	Affordable Housing (Act 137)
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Intergovernmental Revenues	-	510,272	1,413,017	6,625	1,302,375	-	-	-	-	-	-
Charges for Services	1,629	-	3,594	107,649	-	-	22,260	203,121	75,107	-	194,550
Interest and Rents	276	3,013	70,835	9	-	158,769	4,902	22,101	11,410	9	26,410
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	1,905	513,285	1,487,446	114,283	1,302,375	158,769	27,162	225,222	86,517	9	220,960
Expenditures											
Current:											
General Government - Administrative	-	-	-	-	-	-	-	-	25,163	-	-
General Government - Judicial	-	-	331,032	-	-	-	-	-	14,618	-	-
Public Safety	-	-	-	181,008	-	-	10,149	127,321	-	-	-
Public Works	-	785,849	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and Development	-	-	-	-	1,302,375	12,111	-	-	-	-	1,044,295
Debt Service											
Principal	-	-	-	-	-	-	-	7,986	16,769	-	-
Interest	-	-	-	-	-	-	-	366	1,183	-	-
Capital Outlay	-	-	-	-	-	1,912,412	-	32,000	-	-	-
Total Expenditures	-	785,849	331,032	181,008	1,302,375	1,924,523	10,149	167,673	57,733	-	1,044,295
Excess of Revenues Over (Under) Expenditures	1,905	(272,564)	1,156,414	(66,725)	-	(1,765,754)	17,013	57,549	28,784	9	(823,335)
Other Financing Sources (Uses)											
Transfers In	-	-	315,312	66,725	-	400,000	-	-	-	-	-
Transfers (Out)	-	(2,516)	(1,317,767)	-	-	-	-	-	-	-	(27,335)
Total Other Financing Sources(Uses)	-	(2,516)	(1,002,455)	66,725	-	400,000	-	-	-	-	(27,335)
Net change in fund balances	1,905	(275,080)	153,959	-	-	(1,365,754)	17,013	57,549	28,784	9	(850,670)
Fund Balances - Beginning of Year (Deficit)	67,970	724,788	1,682,936	-	-	1,678,521	166,019	774,106	394,708	320	1,256,002
Fund Balances - End of Year (Deficit)	$ 69,875	$ 449,708	$ 1,836,895	$ -	$ -	$ 312,767	$ 183,032	$ 831,655	$ 423,492	$ 329	$ 405,332

COUNTY OF ADAMS, PENNSYLVANIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/(DEFICIT)
NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

	SPECIAL REVENUE FUNDS										
Revenues	Hotel Tax	Court Reserved Fund	Coroner's VSIA	Act 13 Bridge Improvements	Parks and Recreation Green Space	County Records Improvement	Equitable Sharing Law Enforcement	Conservation District	Capital Reserve	2020 Capital Projects	Total Nonmajor Governmental Funds
Taxes	$ 3,234,638	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,234,638
Intergovernmental Revenues	-	-	6,521	117,245	70,133	-	-	3,597,584	-	-	7,023,772
Charges for Services	7,666	97,277	-	-	-	24,002	-	274,683	-	-	1,011,538
Interest and Rents	38,796	2,149	355	25,178	27,570	8,543	400	512,969	-	3,254	916,948
Miscellaneous	-	-	-	-	-	-	6,504	-	-	-	6,504
Total Revenues	3,281,100	99,426	6,876	142,423	97,703	32,545	6,904	4,385,236	-	3,254	12,193,400
Expenditures											
Current:											
General Government - Administrative	-	-	-	-	-	121	-	-	-	-	25,284
General Government - Judicial	-	178,109	-	-	-	-	-	-	-	-	523,759
Public Safety	-	-	2,937	-	-	-	-	-	-	-	321,415
Public Works	-	-	-	-	-	-	-	-	-	-	785,849
Human Services	-	-	-	-	-	-	-	-	-	-	-
Culture and Recreation	3,475,027	-	-	-	54,428	-	-	-	-	-	3,529,455
Conservation and Development	-	-	-	-	-	-	-	4,126,740	-	-	6,485,521
Debt Service								-			
Principal	-	-	-	-	-	-	-	-	-	-	24,755
Interest	-	-	-	-	-	-	-	-	-	-	1,549
Capital Outlay	-	-	-	-	-	-	-	5,796	1,229,040	595,408	3,774,656
Total Expenditures	3,475,027	178,109	2,937	-	54,428	121	-	4,132,536	1,229,040	595,408	15,472,243
Excess of Revenues Over (Under) Expenditures	(193,927)	(78,683)	3,939	142,423	43,275	32,424	6,904	252,700	(1,229,040)	(592,154)	(3,278,843)
Other Financing Sources (Uses)											
Transfers In	-	-	-	-	-	-	-	350,919	1,109,515	-	2,242,471
Transfers (Out)	(164,107)	-	-	-	-	-	-	-	-	-	(1,511,725)
Total Other Financing Sources(Uses)	(164,107)	-	-	-	-	-	-	350,919	1,109,515	-	730,746
Net change in fund balances	(358,034)	(78,683)	3,939	142,423	43,275	32,424	6,904	603,619	(119,525)	(592,154)	(2,548,097)
Fund Balances - Beginning of Year (Deficit), as previously presented	1,449,009	1,060,393	9,786	839,028	944,152	287,255	-	-	-	1,034,549	12,369,542
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-	-	-	5,570,577	-	-	5,570,577
Fund Balances, Beginning of Year, As Adjusted or Restated (Note 22)	1,449,009	1,060,393	9,786	839,028	944,152	287,255	-	5,570,577	-	1,034,549	17,940,119
Fund Balances - End of Year (Deficit)	$ 1,090,975	$ 981,710	$ 13,725	$ 981,451	$ 987,427	$ 319,679	$ 6,904	$ 6,174,196	$ (119,525)	$ 442,395	$ 15,392,022

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
LIQUID FUELS FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental Revenues	$ 568,750	$ 568,750	$ 510,272	$ (58,478)
Interest and Rents	3,600	3,600	3,013	(587)
Total Revenues	572,350	572,350	513,285	(59,065)
Expenditures				
Current:				
Public Works	1,000,500	1,000,500	785,849	214,651
Total Expenditures	1,000,500	1,000,500	785,849	214,651
Excess (Deficiency) of Revenues Over (Under) Expenditures	(428,150)	(428,150)	(272,564)	155,586
Other Financing Uses				
Transfers Out	(10,868)	(10,868)	(2,516)	8,352
Net change in fund balances	(439,018)	(439,018)	(275,080)	163,938
Fund Balances - Beginning of Year	65,300	65,300	724,788	659,488
Fund Balances - End of Year	$ (373,718)	$ (373,718)	$ 449,708	$ 823,426

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
HAZARDOUS MATERIALS FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental Revenues	$ 15,828	$ 15,828	$ 6,625	$ (9,203)
Charges for Services	38,000	38,000	107,649	69,649
Interest and Rents	20	20	9	(11)
Total Revenues	53,848	53,848	114,283	60,435
Expenditures				
Current:				
Public Safety	115,794	115,794	181,008	(65,214)
Total Expenditures	115,794	115,794	181,008	(65,214)
Excess of Revenues Under Expenditures	(61,946)	(61,946)	(66,725)	(4,779)
Other Financing Sources				
Transfers In	61,946	61,946	66,725	4,779
Total Other Financing Sources	61,946	61,946	66,725	4,779
Net change in fund balances	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-
Fund Balances - End of Year	$ -	$ -	$ -	$ -

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
ACT 13 BRIDGE IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Revenues				
Intergovernmental Revenues	$ 200,000	$ 200,000	$ 117,245	$ (82,755)
Interest and Rents	22,320	22,320	25,178	2,858
Total Revenues	222,320	222,320	142,423	(79,897)
Expenditures				
Current:				
Public Works	170,500	170,500	-	170,500
Total Expenditures	170,500	170,500	-	170,500
Net change in fund balances	51,820	51,820	142,423	90,603
Fund Balances - Beginning of Year	138,500	138,500	839,028	700,528
Fund Balances - End of Year	$ 190,320	$ 190,320	$ 981,451	$ 791,131

COUNTY OF ADAMS, PENNSYLVANIA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
HOTEL TAX FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget Amounts Original	Budget Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	$ 3,000,000	$ 3,000,000	$ 3,234,638	$ 234,638
Charges for Services	2,500	2,500	7,666	5,166
Interest and Rents	50,000	50,000	38,796	(11,204)
Total Revenues	3,052,500	3,052,500	3,281,100	228,600
Expenditures				
Current:				
Culture and Recreation	2,768,735	2,768,735	3,475,027	(706,292)
Total Expenditures	2,768,735	2,768,735	3,475,027	(706,292)
Excess of Revenues Over Expenditures	283,765	283,765	(193,927)	(477,692)
Other Financing Sources/(Uses)				
Transfers Out	(283,765)	(283,765)	(164,107)	119,658
Total Other Financing Sources/(Uses)	(283,765)	(283,765)	(164,107)	119,658
Net change in fund balances	-	-	(358,034)	(358,034)
Fund Balances - Beginning of Year	316,134	316,134	1,449,009	1,132,875
Fund Balances - End of Year	$ 316,134	$ 316,134	$ 1,090,975	$ 774,841

COUNTY OF ADAMS
COMBINING STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2025

	Unclaimed Money	Prison Inmate Cash Account	Clerk of Courts General	Clerk of Courts Bail/Computer	Prothonotary General	Register & Recorder Special Resolution & General	Sheriff General	Sheriff New Escheat	Treasurer Agent of Comm	MDJ Harvey	MDJ Snyder
Assets:											
Cash and Cash Equivalents	$ 96,706	$ 70,306	$ 4,779	$ 446,114	$ 153,291	$ 879,648	$ 758,428	$ 239	$ 15,226	$ 55,068	$ 34,859
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Delinquent taxes receivable on behalf of other governments	-	-	-	-	-	-	-	-	-	-	-
Total assets	$ 96,706	$ 70,306	$ 4,779	$ 446,114	$ 153,291	$ 879,648	$ 758,428	$ 239	$ 15,226	$ 55,068	$ 34,859
Liabilities:											
Due to other Governments	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	.	-	-	879,648	-	-	-	-	-
Total liabilities	-	-	-	-	-	879,648	-	-	-	-	-
Net Position - Restricted	$ 96,706	$ 70,306	$ 4,779	$ 446,114	$ 153,291	$ -	$ 758,428	$ 239	$ 15,226	$ 55,068	$ 34,859

COUNTY OF ADAMS
COMBINING STATEMENT OF FIDUCIARY NET POSITION (CONTINUED)
DECEMBER 31, 2025

	MDJ Little	MDJ Beauchat	DA Drug Forfeiture	DA Common Law Forfeiture	DA Drug Task Force	Tax Claim Bureau	Domestic Relations Fee Account	Domestic Relations Support Account	Children & Youth Advisory Board	Children & Youth Independent Living	TOTAL
Assets:											
Cash and Cash Equivalents	$ 30,133	$ 39,412	$ 166,110	$ 4,059	$ 864	$ 513,013	$ 306	$ 12,709	$ 9,833	$ 37,726	$ 3,328,829
Accounts Receivable	-	-	-	-	-	85,358	-	-	-	-	85,358
Delinquent taxes receivable on behalf of other governments	-	-	-	-	-	506,213	-	-	-	-	506,213
Total assets	$ 30,133	$ 39,412	$ 166,110	$ 4,059	$ 864	$ 1,104,584	$ 306	$ 12,709	$ 9,833	$ 37,726	$ 3,920,400
Liabilities:											
Due to other Governments	-	-	-	-	-	506,213	-	-	-	-	506,213
Other Liabilities	-	-	-	-	-	598,371	-	-	-	-	1,478,019
Total liabilities	-	-	-	-	-	1,104,584	-	-	-	-	1,984,232
Net Position - Restricted	$ 30,133	$ 39,412	$ 166,110	$ 4,059	$ 864	$ -	$ 306	$ 12,709	$ 9,833	$ 37,726	$ 1,936,168

COUNTY OF ADAMS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2025

	Unclaimed Money	Prison Inmate Cash Account	Clerk of Courts General	Clerk of Courts Bail/Computer	Prothonotary General	Register & Recorder Special Resolution & General	Sheriff General	Sheriff New Escheat	Treasurer Agent of Comm	MDJ Harvey	MDJ Snyder
Additions:											
Fees collected for other governments	$ -	$ -	$ 23,885	$ 1,742,930	$ 70,305	$ 14,808,171	$ 3,919	$ -	$ 80,326	$ 545,130	$ 398,158
Taxes collected for other governments	-	-	-	-	-	-	-	-	-	-	-
Fees and fines collected	-	-	92,132	2,604,204	391,854	1,220,859	202,361	-	78,674	206,080	141,863
Taxes collected	-	-	-	-	-	-	-	-	-	-	-
Inmate account collections	-	995,716	-	-	-	-	-	-	-	-	-
Interest	2,740	312	4	333	46	-	-	-	-	-	-
Miscellaneous income	3,310	3,992	(5,740)	6,681	142,168	-	2,162,002	5,218	(160)	44,961	85,795
Escheat	-	-	-	23,282	-	-	-	-	-	-	-
Total Additions	6,050	1,000,020	110,281	4,377,430	604,373	16,029,030	2,368,282	5,218	158,840	796,171	625,816
Deductions:											
Payments of fees collected to other governments	-	-	24,266	1,707,692	70,761	14,808,171	3,919	-	75,806	541,618	391,226
Payments of taxes collected to other governments	-	-	-	-	-	-	-	-	-	-	-
Payments of fees and fines collected	-	181,703	93,540	2,522,244	391,161	1,220,859	202,361	-	78,330	202,547	140,844
Payments of taxes collected	-	-	-	-	-	-	-	-	-	-	-
Payments of inmate funds	-	617,992	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	2,843	187,332	(5,994)	64,690	68,657	-	1,616,710	9,547	1,211	46,557	84,709
Escheat	535	-	-	23,282	-	-	-	-	-	-	-
Total Deductions	3,378	987,027	111,812	4,317,908	530,579	16,029,030	1,822,990	9,547	155,347	790,722	616,779
Change in net position	2,672	12,993	(1,531)	59,522	73,794	-	545,292	(4,329)	3,493	5,449	9,037
Net Position, beginning of year	94,034	57,313	6,310	386,592	79,497	-	213,136	4,568	11,733	49,619	25,822
Net Position, end of year	$ 96,706	$ 70,306	$ 4,779	$ 446,114	$ 153,291	$ -	$ 758,428	$ 239	$ 15,226	$ 55,068	$ 34,859

COUNTY OF ADAMS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2025

	MDJ Little	MDJ Beauchat	DA Drug Forfeiture	DA Common Law Forfeiture	DA Drug Task Force	Tax Claim Bureau	Domestic Relations Fee Account	Domestic Relations Support Account	Children & Youth Advisory Board	Children & Youth Independent Living	**TOTAL**
Additions:											
Fees collected for other governments	$ 570,983	$ 507,742	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,751,549
Taxes collected for other governments	-	-	-	-	-	3,902,099	-	-	-	-	3,902,099
Fees and fines collected	165,312	138,839	38,833	-	17,600	-	-	757,144	-	-	6,055,755
Taxes collected	-	-	-	-	-	1,267,315	-	-	-	-	1,267,315
Inmate account collections	-	-	-	-	-	-	-	-	-	-	995,716
Interest	-	-	709	-	-	117,897	-	-	-	-	122,041
Miscellaneous income	72,841	109,920	-	-	31,725	580,315	10	-	5,905	17,223	3,266,166
Escheat	-	-		-	-	-	-	-	20	131	23,433
Total additions	809,136	756,501	39,542	-	49,325	5,867,626	10	757,144	5,925	17,354	34,384,074
Deductions:											
Payments of fees collected to other governments	612,114	498,453	1,752	-	-	-	-	-	-	-	18,735,778
Payments of taxes collected to other governments	-		-	-	-	3,882,075	-	-	-	-	3,882,075
Payments of fees and fines collected	166,501	137,886	-	-	-	-	-	765,020	-	-	6,102,996
Payments of taxes collected	-	-	-	-	-	1,265,703	-	-	-	-	1,265,703
Payments of inmate funds	-	-	-	-	-	-	-	-	-	-	617,992
Interest	-	-	-	-	-	122,692	-	-	-	-	122,692
Miscellaneous	44,852	105,524	47,745	60	53,215	597,156	10	-	1,022	12,969	2,938,815
Escheat	-	-	-	-	-	-	-	-	-	-	23,817
Total Deductions	823,467	741,863	49,497	60	53,215	5,867,626	10	765,020	1,022	12,969	33,689,868
Change in net position	(14,331)	14,638	(9,955)	(60)	(3,890)	-	-	(7,876)	4,903	4,385	694,206
Net Position, beginning of year	44,464	24,774	176,065	4,119	4,754	-	306	20,585	4,930	33,341	1,241,962
Net Position, end of year	$ 30,133	$ 39,412	$ 166,110	$ 4,059	$ 864	$ -	$ 306	$ 12,709	$ 9,833	$ 37,726	$ 1,936,168

In accordance with Governmental Accounting Standards Board guidance, Adams County includes reports on expenditures grouped by “functions,” which are related activities, programs, or departments aimed at accomplishing a major service or regulatory responsibility of county government. These broad functional categories are intended to assist the taxpayer in understanding the cost of governmental services and the portion of the services paid for by local taxes as opposed to other funding sources, such as state or federal grants.

Adams County reports the following functional categories:

Conservation and Development includes the Conservation District, Penn State Cooperative Extension and the Community Block Grant Program run by Adams County Office of Planning and Development.

Culture and Recreation includes the Hotel Tax program and specific statutory, historical preservation, and economic development programs funded by the Hotel Tax.

Debt Service reflects scheduled payments for the long-term debt of the County.

General Government – Administration represents the bulk of county offices, including the elected offices of the Commissioners, Treasurer, Recorder of Deeds/Register of Wills,and Controller, and core County services, including Building & Maintenance, Elections/Voter Registration, Budget and Purchasing, Human Resources, Information Technology, Office of Planning and Development, Tax Services, and the Solicitor.

General Government – Judicial includes all departments under the direct control of the Courts (Court Administration, Operational Services, Magisterial District Justices, Probation, Domestic Relations, and Law Library) as well as other departments substantially related to the judicial process including the Prothonotary, Clerk of Courts, District Attorney, Public Defender, Victim Witness, and Sheriff.

Human Services includes Children & Youth Services and Veteran’s Affairs.

Public Safety departments include Emergency Services (911 Center), Adams County Adult Correction Facility, Protective Inspections, Coroner, and Courthouse Security.

Public Works includes the Liquid Fuels and Bridge Improvement programs supporting maintenance and improvement of the County’s 42 bridges.

County of Adams, Pennsylvania

Statistical Section

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

CONTENTS

Sources: Unless otherwise noted, the information in these schedules is derived from the audited financial statements for the relevant year.

COUNTY OF ADAMS, PENNSYLVANIA

Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Net investment in capital assets	$ 20,099,187	$ 18,324,116	$ 14,018,110	$ 10,277,175	$ 5,453,558	$ 7,935,949	$ 6,611,410	$ 6,028,542	$ 5,775,057	$ 7,761,297
Restricted	9,670,625	10,755,283	16,064,940	12,790,395	27,397,371	26,739,414	39,953,385	23,718,629	29,284,107	35,549,784
Unrestricted	7,981,463	13,046,809	14,133,252	21,162,075	18,382,804	17,256,028	22,994,641	52,990,151	52,598,879	46,949,140
Total Net Position	$ 37,751,275	$ 42,126,208	$ 44,216,302	$ 44,229,645	$ 51,233,733	$ 51,931,391	$ 69,559,436	$ 82,737,322	$ 87,658,043	$ 90,260,221
Business-type activities										
Net investment in capital assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (25,944)	$ (21,199)	$ (15,677)
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	209,249	321,010	386,627	517,331	781,316	(9,553)	(345,681)	(322,762)	(389,250)	(360,052)
Total Net Position	$ 209,249	$ 321,010	$ 386,627	$ 517,331	$ 781,316	$ (9,553)	$ (345,681)	$ (348,706)	$ (410,449)	$ (375,729)
Primary government										
Net investment in capital assets	$ 20,099,187	$ 18,324,116	$ 14,018,110	$ 10,277,175	$ 5,453,558	$ 7,935,949	$ 6,611,410	$ 6,002,598	$ 5,753,858	$ 7,745,620
Restricted	9,670,625	10,755,283	16,064,940	12,790,395	27,397,371	26,739,414	39,953,385	23,718,629	29,284,107	35,549,784
Unrestricted	8,190,712	13,367,819	14,519,879	21,679,406	19,164,120	17,246,475	22,648,960	52,667,389	52,209,629	46,589,088
Total Net Position	$ 37,960,524	$ 42,447,218	$ 44,602,929	$ 44,746,976	$ 52,015,049	$ 51,921,838	$ 69,213,755	$ 82,388,616	$ 87,247,594	$ 89,884,492

Note 1: The County implemented GASB Statement 75 in 2018, therefore, 2017 net position in governmental activities has been restated.

Note 2: Beginning governmental activities net position was restated for 2020 to correct an error related to Deferred Outflow for Pensions and Deferred Inflows for Pensions.

Source: Statement of Net Position, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program Expenses										
Governmental activities:										
General Government-Administrative	$ 9,369,291	$ 9,414,772	$ 8,633,465	$ 8,913,176	$ 9,302,779	$ 9,005,258	$ 8,244,749	$ 9,682,534	$ 10,754,198	$ 13,452,286
General Government-Judicial	8,396,108	8,491,327	8,888,353	9,788,359	15,581,958	16,293,514	17,310,787	18,316,552	18,219,621	18,443,838
Public Safety	24,426,340	25,273,513	25,761,772	27,568,191	24,332,328	25,474,896	24,268,220	26,610,428	26,672,387	27,803,631
Public Works	352,043	852,987	365,289	957,164	397,809	850,249	794,064	600,216	492,653	826,112
Human Services	28,193,445	20,625,794	11,471,056	11,968,530	18,503,496	15,525,599	14,226,849	14,266,503	12,543,792	13,602,901
Culture and Recreation	2,716,703	2,605,317	2,531,942	2,811,702	2,562,016	2,574,838	2,868,098	3,309,852	3,371,844	3,666,138
Conservation and Development	2,784,425	3,014,442	2,416,064	2,264,884	2,315,880	3,029,510	3,635,912	3,734,556	2,642,765	7,562,000
Bond Issuance Costs	-	267,161	-	-	-	-	-	-	-	-
Interest on Debt Service	2,743,128	2,854,045	2,838,727	2,736,056	2,702,727	2,601,889	2,860,159	2,399,873	2,291,746	2,148,933
Total governmental activities expenses	$ 78,981,483	$ 73,399,358	$ 62,906,668	$ 67,008,062	$ 75,698,993	$ 75,355,753	$ 74,208,838	$ 78,920,514	$ 76,989,006	$ 87,505,839
Business-type activities:										
Economic Development	180,362	101,587	147,591	118,810	90,332	190,897	383,401	3,002,176	2,232,452	234,976
Total business-type activities expenses	$ 180,362	$ 101,587	$ 147,591	$ 118,810	$ 90,332	$ 190,897	$ 383,401	$ 3,002,176	$ 2,232,452	$ 234,976
Total Expenses	$ 79,161,845	$ 73,500,945	$ 63,054,259	$ 67,126,872	$ 75,789,325	$ 75,546,650	$ 74,592,239	$ 81,922,690	$ 79,221,458	$ 87,740,815
Program Revenues										
Governmental activities:										
Charges for services:										
General Government-Administrative	$ 1,649,054	$ 3,437,204	$ 1,717,289	$ 1,627,912	$ 2,257,559	$ 2,264,101	$ 1,991,871	$ 1,995,483	$ 1,647,918	$ 1,780,300
General Government-Judicial	2,108,530	1,266,861	2,913,359	2,657,718	3,242,035	3,788,801	3,327,494	3,183,177	4,065,474	3,240,186
Public Safety	2,559,984	1,915,463	1,985,823	2,545,257	2,111,907	2,511,916	2,522,356	2,578,696	2,797,632	2,509,116
Public Works	-	350	100	265	475	-	-	-	-	-
Human Services	205,015	-	242,151	-	295,728	365,651	3,294,925	3,218,835	368,460	95,386
Culture and Recreation	-	268,815	-	-	-	11,888	7,650	-	563	7,666
Conservation and Development	227,817	176,379	240,065	525,340	459,196	435,188	448,810	989,412	665,867	456,918
Operating grants and contributions										
General Government-Administrative	205,917	306,235	454,403	542,603	1,469,640	536,920	617,807	1,003,556	768,397	995,696
General Government-Judicial	1,864,306	1,710,320	1,799,004	1,881,759	2,507,276	3,298,578	2,590,096	2,356,300	2,840,565	2,085,988
Public Safety	2,428,007	3,003,057	2,767,766	2,830,972	2,601,523	2,681,616	2,517,783	2,901,132	3,282,011	2,982,434
Public Works	757,158	467,614	692,761	698,821	491,334	600,901	553,555	739,966	523,766	635,522
Human Services	23,067,337	16,078,254	8,398,260	7,933,246	18,244,434	12,956,197	22,824,000	20,019,172	10,515,336	9,421,920
Culture and Recreation	-	927,872	-	-	-	-	-	-	77,237	70,133
Conservation and Development	1,087,484	729,790	1,110,728	866,210	970,030	1,406,446	2,383,042	1,937,407	1,455,150	4,899,959
Capital grants and contributions	-	4,878,891	-	-	-	-	-	-	-	-
Total governmental activities program revenues	36,160,609	35,167,105	22,321,709	22,110,103	34,651,137	30,858,203	43,079,389	40,923,136	29,008,376	29,181,224
Business-type activities:										
Charges for services:										
Economic Development	56,603	19,401	19,251	35,951	13,869	13,701	13,527	21,768	20,857	10,384
Operating grants and contributions										
Economic Development	195,446	191,606	191,606	211,606	338,398	(877,243)	66,000	2,976,197	2,148,943	258,770
Total business-type activities program revenues	252,049	211,007	210,857	247,557	352,267	(863,542)	79,527	2,997,965	2,169,800	269,154
Total primary government program revenues	$ 36,412,658	$ 35,378,112	$ 22,532,566	$ 22,357,660	$ 35,003,404	$ 29,994,661	$ 43,158,916	$ 43,921,101	$ 31,178,176	$ 29,450,378
Net (expense)/revenue										
Governmental activities	$ (42,820,874)	$ (38,232,253)	$ (40,584,959)	$ (44,897,959)	$ (41,047,856)	$ (44,497,550)	$ (31,129,449)	$ (37,997,378)	$ (47,980,630)	$ (58,324,615)
Business-type activities	71,687	109,420	63,266	128,747	261,935	(1,054,439)	(303,874)	(4,211)	(62,652)	34,178
Total primary government net expense	$ (42,749,187)	$ (38,122,833)	$ (40,521,693)	$ (44,769,212)	$ (40,785,921)	$ (45,551,989)	$ (31,433,323)	$ (38,001,589)	$ (48,043,282)	$ (58,290,437)

COUNTY OF ADAMS, PENNSYLVANIA

Changes in Net Position (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property Taxes	$ 36,188,653	$ 36,344,820	$ 39,332,590	$ 39,323,307	$ 39,488,280	$ 40,207,035	$ 43,095,139	$ 44,026,319	$ 44,674,086	$ 52,694,896
Per Capita	304,515	344,893	343,120	320,676	321,279	368,489	357,189	360,990	363,909	365,891
Hotel Tax	2,509,580	2,790,732	2,561,955	2,569,140	1,288,531	2,574,457	2,940,089	3,220,499	3,128,583	3,234,638
Unrestricted investment earnings	118,413	1,019,777	1,092,752	1,663,066	959,979	924,494	1,064,513	2,285,524	3,528,547	2,992,972
Miscellaneous	571,237	2,106,964	568,792	1,035,113	1,653,304	1,120,733	1,300,564	1,281,932	1,206,226	1,638,396
Transfers	-	-	-	-	-	-	-	-	-	-
Total governmental activities	39,692,398	42,607,186	43,899,209	44,911,302	43,711,373	45,195,208	48,757,494	51,175,264	52,901,351	60,926,793
Business-type activities										
Property Taxes	-	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	3,946	2,341	2,351	1,957	2,050	1,661	995	1,186	909	542
Miscellaneous	-	-	-	-	-	261,909	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Total business-type activities	3,946	2,341	2,351	1,957	2,050	263,570	995	1,186	909	542
Total primary government	$ 39,696,344	$ 42,609,527	$ 43,901,560	$ 44,913,259	$ 43,713,423	$ 45,458,778	$ 48,758,489	$ 51,176,450	$ 52,902,260	$ 60,927,335
Change in Net Position										
Governmental activities	$ (3,128,476)	$ 4,374,933	$ 3,314,250	$ 13,343	$ 2,663,517	$ 697,658	$ 17,628,045	$ 13,177,886	$ 4,920,721	$ 2,602,178
Business-type activities	75,633	111,761	65,617	130,704	263,985	(790,869)	(302,879)	(3,025)	(61,743)	34,720
Total Primary government	$ (3,052,843)	$ 4,486,694	$ 3,379,867	$ 144,047	$ 2,927,502	$ (93,211)	$ 17,325,166	$ 13,174,861	$ 4,858,978	$ 2,636,898

Note 1: Beginning governmental activities net position was restated for 2020 to correct an error related to Deferred Outflow for Pensions and Deferred Inflows for Pensions.

Source: Statement of Activities, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Governmental Activities Tax Revenues by Source
Last Ten Years
(accrual basis of accounting)

Year	Real Estate Tax	Per Capita Tax	Hotel Room Tax	Total
2016	$ 36,188,653	$ 304,515	$ 2,509,580	$ 39,002,748
2017	36,344,820	344,893	2,790,732	39,480,445
2018	39,332,590	343,120	2,561,955	42,237,665
2019	39,323,307	320,676	2,569,140	42,213,123
2020	39,488,280	321,279	1,288,531	41,098,090
2021	40,207,035	368,489	2,574,457	43,149,981
2022	43,095,139	357,189	2,940,089	46,392,417
2023	44,026,319	360,990	3,220,499	47,607,808
2024	44,674,086	363,909	3,128,583	48,166,578
2025	52,694,896	365,891	3,234,638	56,295,425

Source: Statement of Activities, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Nonspendable	$ 967,115	$ 1,928,024	$ 2,389,202	$ 1,984,749	$ 1,651,989	$ 785,698	$ 820,826	$ 836,354	$ 779,931	$ 766,603
Restricted	1,094,701	58,268	47,505	36,722	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	1,381,639	-	2,000,000	2,797,321	4,790,934	2,636,774	11,473,572	6,500,000	5,000,000
Unassigned	20,667,260	22,483,842	25,022,124	22,445,579	22,859,838	21,461,916	31,736,568	31,284,033	38,083,081	44,833,541
Total General Fund	$ 22,729,076	$ 25,851,773	$ 27,458,831	$ 26,467,050	$ 27,309,148	$ 27,038,548	$ 35,194,168	$ 43,593,959	$ 45,363,012	$ 50,600,144
All other-governmental funds										
Nonspendable	1,007,514	62,995	-	-	-	-	-	-	9,756	-
Restricted	11,937,206	12,458,126	13,175,045	12,754,100	19,282,424	17,407,095	16,932,648	18,285,607	17,610,148	17,782,496
Committed	301,601	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	(4,565,745)	(1,790,023)	(854,733)	(123,554)	176,293	155,919	59,629	-	2,147,651	(119,525)
Total all other governmental funds	$ 8,680,576	$ 10,731,098	$ 12,320,312	$ 12,630,546	$ 19,458,717	$ 17,563,014	$ 16,992,277	$ 18,285,607	$ 19,767,555	$ 17,662,971
Total fund balances of all governmental funds	$ 31,409,652	$ 36,582,871	$ 39,779,143	$ 39,097,596	$ 46,767,865	$ 44,601,562	$ 52,186,445	$ 61,879,566	$ 65,130,567	$ 68,263,115

Source: Balance Sheet Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Changes in Fund Balances of Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes	$ 38,895,234	$ 39,739,913	$ 42,004,954	$ 42,210,210	$ 41,151,110	$ 43,115,538	$ 46,430,874	$ 47,597,105	$ 48,063,178	$ 56,046,777
Intergovernmental Revenues	29,410,209	28,102,033	15,222,917	14,753,611	26,284,237	21,480,658	31,486,283	28,957,533	19,408,003	21,091,652
Charges for Services	5,917,931	6,853,136	6,943,729	5,925,070	5,961,586	6,222,503	6,363,218	7,023,409	8,432,539	6,725,130
Interest and Rents	479,090	757,105	1,019,710	1,608,004	959,979	924,494	1,058,845	2,285,524	3,528,547	2,992,972
License and Permits	138,165	142,686	59,792	129,346	135,444	62,700	193,009	148,465	148,396	150,640
Court Costs and Fines	694,304	69,250	94,726	1,302,076	1,223,347	1,501,862	1,556,830	1,611,140	1,870,098	1,674,635
Miscellaneous	571,237	2,106,964	568,792	1,035,113	1,653,304	1,120,733	1,188,860	1,281,932	1,260,919	1,638,396
Total Revenues	76,106,170	77,771,087	65,914,620	66,963,430	77,369,007	74,428,488	88,277,919	88,905,108	82,711,680	90,320,202
Expenditures										
Current:										
General Government-Administrative	11,370,680	17,215,048	12,088,363	13,191,026	12,987,360	13,123,810	13,499,263	13,106,393	14,732,163	16,403,502
General Government-Judicial	6,764,247	7,169,795	7,299,242	8,117,588	14,056,402	15,145,212	16,021,463	15,783,818	15,983,179	15,041,437
Public Safety	18,263,509	19,211,329	20,491,350	21,365,601	18,729,377	18,216,860	18,503,006	19,108,237	20,092,280	20,285,119
Public Works	190,348	674,438	246,900	957,389	393,215	700,953	804,632	586,655	507,762	785,849
Human Services	26,935,050	19,675,159	10,787,116	11,527,113	18,520,274	15,987,651	14,910,879	13,492,762	12,253,110	12,313,439
Culture and Recreation	2,525,690	2,567,067	2,568,863	2,834,695	2,644,547	2,699,701	3,118,411	3,294,727	3,493,094	3,529,455
Conservation and Development	2,580,644	2,861,794	2,252,947	2,075,969	2,126,019	2,991,949	3,515,855	3,463,781	2,493,250	7,067,889
Debt Service										
Principal	11,626,858	28,355,352	3,336,057	3,411,794	3,522,566	2,393,213	5,110,398	6,077,183	5,785,422	5,923,133
Interest	2,594,557	2,631,622	2,620,228	2,544,957	2,155,508	2,079,967	2,321,996	2,183,242	2,076,233	1,941,964
Bond Interest Costs	-	267,161	-	-	-	-	-			
Capital Outlay	5,104,209	7,984,441	1,027,282	1,618,845	4,640,953	3,255,475	12,612,675	4,279,454	4,059,758	4,397,391
Total Expenditures	87,955,792	108,613,206	62,718,348	67,644,977	79,776,221	76,594,791	90,418,578	81,376,252	81,476,251	87,689,178
Other Financing Sources (uses)										
Financing Lease Issuance	-	-	-	-	-	-	9,725,542	138,495	835,121	204,871
Subscription Asset Issuance								1,580,749	1,180,451	296,653
Sale of an Asset	-	-	-	-	-	-	-	-	-	-
Transfers In	8,375,169	10,383,827	6,484,897	8,663,175	4,474,713	7,340,564	16,400,924	16,808,619	5,538,812	7,032,511
Transfers Out	(9,064,438)	(10,383,827)	(6,484,897)	(8,663,175)	(4,474,713)	(7,340,564)	(16,400,924)	(16,808,619)	(5,538,812)	(7,032,511)
Issuance of Notes Payable								445,021	-	-
Proceeds From Issuance of Refunding of Bonds	8,912,000	24,015,000	-	-	23,620,000	-	-	-	-	-
Payments to redeem bonds	-	-	-	-	(23,435,651)	-	-	-	-	-
Proceeds From Issuance of Long Term Debt	10,796,279	10,660,000	-	-	9,670,000	-	-	-	-	-
Bond Discount	-	(84,469)	-	-	-	-	-	-	-	-
Bond Premium	883,714	1,424,807	-	-	223,134	-		-	-	-
Total Other Financing Sources (uses)	19,902,724	36,015,338	-	-	10,077,483	-	9,725,542	2,164,265	2,015,572	501,524
Net Change in Fund Balances	$ 8,053,102	$ 5,173,219	$ 3,196,272	$ (681,547)	$ 7,670,269	$ (2,166,303)	$ 7,584,883	$ 9,693,121	$ 3,251,001	$ 3,132,548
Debt service as a percentage of noncapital expenditures	17.2%	31.1%	9.7%	9.0%	7.6%	6.1%	9.6%	10.7%	10.2%	9.4%

Source: Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

General Government Expenditures by Function
Last Ten Years

Year	General Government-Administrative	General Government-Judicial	Public Safety	Public Works	Human Services	Culture and Recreation	Conservation and Development	Debt Service	Capital Outlay	Totals
2016	$ 11,370,680	$ 6,764,247	$ 18,263,509	$ 190,348	$ 26,935,050	$ 2,525,690	$ 2,580,644	$ 14,221,415	$ 5,104,209	$ 87,955,792
2017	17,215,048	7,169,795	19,211,329	674,438	19,675,159	2,567,067	2,861,794	31,254,135	7,984,441	108,613,206
2018	12,088,363	7,299,242	20,491,350	246,900	10,787,116	2,568,863	2,252,947	5,956,285	1,027,282	62,718,348
2019	13,191,026	8,117,588	21,365,601	957,389	11,527,113	2,834,695	2,075,969	5,956,751	1,618,845	67,644,977
2020	12,987,360	14,056,402	18,729,377	393,215	18,520,274	2,644,547	2,126,019	5,678,074	4,640,953	79,776,221
2021	13,123,810	15,145,212	18,216,860	700,953	15,987,651	2,699,701	2,991,949	4,473,180	3,255,475	76,594,791
2022	13,499,263	16,021,463	18,503,006	804,632	14,910,879	3,118,411	3,515,855	7,432,394	12,612,675	90,418,578
2023	13,106,393	15,783,818	19,108,237	586,655	13,492,762	3,294,727	3,463,781	8,260,425	4,279,454	81,376,252
2024	14,732,163	15,983,179	20,092,280	507,762	12,253,110	3,493,094	2,493,250	7,861,655	4,059,758	81,476,251
2025	16,403,502	15,041,437	20,285,119	785,849	12,313,439	3,529,455	7,067,889	7,865,097	4,397,391	87,689,178

Source: Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

General Governmental Revenues by Source
Last Ten Years

Year	Taxes	Intergovernmental	Charges for Services	Interest and Rents	License and Permits	Court Costs and Fines	Bond Proceeds and Other (1)	Totals
2016	$ 38,895,234	$ 29,410,209	$ 5,917,931	$ 414,933	$ 138,165	$ 694,304	$ 21,227,387	$ 96,698,163
2017	39,739,913	28,102,033	6,853,136	757,105	142,686	69,250	38,122,302	113,786,425
2018	42,004,954	15,222,917	6,943,729	1,019,710	59,792	94,726	568,792	65,914,620
2019	42,210,210	14,753,611	5,925,070	1,608,004	129,346	1,302,076	1,035,113	66,963,430
2020	41,151,110	26,284,237	5,961,586	959,979	135,444	1,223,347	1,653,304	77,369,007
2021	43,115,538	21,480,658	6,222,503	924,494	62,700	1,501,862	1,120,733	74,428,488
2022	46,430,874	31,486,283	6,363,218	1,058,845	193,009	1,556,830	1,188,860	88,277,919
2023	47,597,105	28,957,533	7,023,409	2,285,524	148,465	1,611,140	1,281,932	88,905,108
2024	48,063,178	19,408,003	8,432,539	3,528,547	148,396	1,870,098	1,260,919	82,711,680
2025	56,046,777	21,091,652	6,725,130	2,992,972	150,640	1,674,635	1,638,396	90,320,202

Note:

(1) Includes proceeds from bond issues, bond discounts, bond premiums which are included in the financial section as Other Financing Sources and Miscellaneous Revenue

Source: Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Governmental Funds Tax Revenues by Source
Last Ten Years
(modified accrual basis of accounting)

Year	Real Estate Tax	Hotel Room Tax	Total
2016	$ 36,385,654	$ 2,509,580	$ 38,895,234
2017	36,949,181	2,790,732	39,739,913
2018	39,442,999	2,561,955	42,004,954
2019	39,641,070	2,569,140	42,210,210
2020	39,488,280	1,288,531	40,776,811
2021	40,207,035	2,574,457	42,781,492
2022	43,095,139	2,940,089	46,035,228
2023	44,376,606	3,220,499	47,597,105
2024	44,934,595	3,128,583	48,063,178
2025	52,812,139	3,234,638	56,046,777

Source: Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds, Financial Statements

COUNTY OF ADAMS, PENNSYLVANIA

Property Values
Last Ten Years
(Unaudited)

Year	Residential	Commercial	Agriculture	Industrial	Other	Utility/Exempt	Total
2016	$ 6,433,348,600	$ 1,222,798,200	$ 1,045,295,200	$ 265,527,300	$ 205,829,300	$ 1,157,657,800	$ 10,330,456,400
2017	6,494,476,500	1,239,078,900	1,064,646,700	257,475,900	201,253,500	1,178,649,700	10,435,581,200
2018	6,556,588,700	1,242,833,100	1,078,949,500	260,615,100	192,330,800	1,187,360,800	10,518,678,000
2019	6,622,052,800	1,258,151,500	1,089,700,700	259,569,700	181,126,000	1,188,556,400	10,599,157,100
2020	6,675,511,400	1,253,538,000	1,093,970,100	259,757,400	175,180,200	1,194,178,700	10,652,135,800
2021	6,728,423,600	1,265,506,200	1,110,428,900	260,701,700	169,194,900	1,201,706,700	10,735,962,000
2022	6,880,856,500	1,287,281,000	1,137,137,200	260,186,400	167,827,800	1,206,225,300	10,939,514,200
2023	7,048,893,200	1,300,589,700	1,145,422,800	260,307,800	158,592,200	1,212,197,900	11,126,003,600
2024	7,175,933,300	1,353,302,200	1,157,904,600	258,820,200	154,381,300	1,217,548,700	11,317,890,300
2025	7,446,219,200	1,381,802,900	1,187,959,700	298,327,200	153,603,700	1,252,735,600	11,720,648,300

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Year	Real Estate Total Assessed Value	RATIO OF TOTAL ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE	COUNTY REAL ESTATE MILLAGE RATE
2016	$ 9,172,798,600	101%	3.9193
2017	9,256,931,500	101%	3.9193
2018	9,331,317,200	99%	4.1893
2019	9,410,600,700	96%	4.1893
2020	9,457,957,100	91%	4.1893
2021	9,534,255,300	84%	4.1893
2022	9,733,288,900	77%	4.4393
2023	9,913,805,700	74%	4.4393
2024	10,100,341,600	68%	4.4393
2025	10,167,554,600	63%	5.1393

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA

Real Estate Millage Rates-Direct and Overlapping Governments
Last Ten Years

	County Direct Rates			Overlapping Rates		Total
(1) Year	Basic Rate	Library Tax	Total Rate	(2) Municipalities	(2) School District	
2016	3.804	0.115	3.919	1.292	11.434	16.645
2017	3.804	0.115	3.919	1.339	11.842	17.100
2018	4.074	0.115	4.189	1.361	12.161	17.711
2019	4.189	0.000	4.189	1.397	12.161	17.748
2020	4.189	-	4.189	1.438	12.694	18.321
2021	4.189	-	4.189	1.446	12.694	18.329
2022	4.439	-	4.439	1.474	12.909	18.822
2023	4.439	-	4.439	1.490	13.065	18.994
2024	4.439	-	4.439	1.519	13.774	19.732
2025	5.139	-	5.139	1.590	13.767	20.497

Notes:
(1) The Fiscal year shown represents the calendar year for the County and Municipalities and the fiscal year for School Districts which begins in July of the year shown and spans six months into the next calendar year.
(2) Each unit within these classes levies its own millage rate. The rates shown are an average.

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA

Property Tax Rates
Direct and Overlapping Governments
Last Ten Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
County Direct Rate	3.919	3.919	4.189	4.189	4.189	4.189	4.439	4.439	4.439	5.139
School District Rates										
Bermudian Springs	10.927	11.298	11.671	11.671	12.466	12.466	12.466	12.466	13.301	13.301
Conewago Valley	12.135	12.612	13.046	13.046	13.921	13.921	14.199	14.852	16.797	16.797
Fairfield	9.971	10.280	10.460	10.460	10.903	10.903	11.131	11.131	11.996	11.958
Gettysburg	10.553	10.817	10.910	10.910	11.019	11.019	11.106	11.259	11.371	11.371
Littlestown	11.351	11.578	11.937	11.937	12.541	12.541	12.917	13.046	13.539	13.539
Upper Adams	13.666	14.466	14.943	14.943	15.317	15.317	15.638	15.638	15.638	15.638
Borough Rates										
Abbottstown	1.666	1.916	1.666	2.666	2.666	2.600	2.600	2.600	2.600	2.600
Arendtsville	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430	1.430
Bendersville	1.049	1.049	1.049	1.049	1.049	1.299	1.299	1.299	1.299	2.299
Biglerville	3.350	3.350	3.350	3.350	3.350	3.350	3.350	3.850	3.850	3.850
Bonneauville	2.170	2.170	2.170	2.170	2.170	2.170	2.170	2.670	2.670	2.670
Carroll Valley	2.700	2.700	2.700	2.700	2.700	2.700	2.700	2.700	3.000	3.000
East Berlin	1.300	1.800	1.800	1.800	1.800	1.800	1.800	1.800	1.800	1.800
Fairfield	1.408	1.525	1.525	1.582	1.782	1.782	1.782	1.782	1.782	1.838
Gettysburg	4.020	4.020	4.182	4.082	4.082	4.659	4.427	4.427	4.677	5.057
Littlestown	3.309	3.809	3.809	3.809	4.059	4.059	4.059	4.059	4.309	4.309
McSherrystown	3.626	3.626	3.626	3.626	3.626	3.626	4.126	4.126	4.126	4.126
New Oxford	2.000	2.350	2.350	2.390	2.700	2.700	2.700	2.700	2.900	2.900
York Springs	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637	1.637
Townships										
Berwick	0.550	0.400	0.400	0.400	0.400	0.400	0.747	0.400	0.400	0.400
Butler	0.747	0.747	0.747	0.747	0.747	0.747	0.747	0.747	0.747	0.747
Conewago	2.011	2.011	2.011	2.011	2.511	2.011	2.011	2.011	2.011	2.011
Cumberland	1.750	1.750	2.150	2.150	2.150	2.150	2.150	2.150	2.150	2.150
Franklin	0.776	0.776	0.776	0.776	0.776	0.776	0.776	0.776	0.776	0.776
Freedom	0.606	0.606	0.606	0.606	0.606	0.606	0.606	0.606	0.606	0.956
Germany	0.122	0.122	0.222	0.350	0.350	0.350	0.350	0.350	0.350	0.250
Hamiltonban	1.486	1.486	1.736	1.736	1.736	1.736	1.736	1.736	1.736	1.986
Hamilton	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735	0.735
Highland	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.209	0.200
Huntington	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Latimore	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620	0.620
Liberty	0.828	0.828	0.828	0.940	1.065	1.065	1.565	1.565	1.565	2.065
Menallen	0.443	0.443	0.443	0.443	0.443	0.443	0.443	0.443	0.443	0.443
Mt. Joy	0.150	0.150	0.150	0.150	0.150	0.150	0.000	0.000	0.000	0.000
Mt. Pleasant	0.705	0.705	0.705	0.705	0.705	0.705	0.705	0.705	0.705	0.705
Oxford	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983	0.983
Reading	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258	0.258
Straban	0.351	0.351	0.351	0.351	0.351	0.351	0.351	0.351	0.351	0.351
Tyrone	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673	0.673
Union	0.250	0.310	0.370	0.370	0.370	0.370	0.370	0.250	0.250	0.250

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA

Principal Property Taxpayers

December 31

	2025			2016		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Assessed Valuation
The Brethren Home Community	$ 50,991,000	1	0.50%	$ 29,117,300	4	0.32%
Gateway Gettysburg Hotel/Conference Center Partners LP/ Restaurant/Gateway Land LP	31,972,400	2	0.31%	33,015,500	1	0.36%
Trone, Christopher/Trone & Seifert LLC/Trone Family Trust/Trone Real Estate LLC/Trone Rental Properties LLC	29,527,900	3	0.29%	-		-
Wellspan Properties, Inc	27,118,100	4	0.27%	27,855,600	5	0.30%
Ski Roundtop/Ski America, Inc./Snow Time, Inc.	26,985,900	5	0.27%	-		-
Knouse Foods Cooperative, Inc.	26,836,100	6	0.26%	29,146,100	3	0.32%
FNLR Chips on the Table, LLC	26,693,600	7	0.26%	-	-	-
Utz Quality Foods LLC/Utz Potato Chip Co LLC	26,291,800	8	0.26%	19,529,500	10	0.21%
Hillendale Gettysburg	25,015,300	9	0.25%	-		
293 Blettner Ave, LLC	23,157,000	10	0.23%	-		
Gettysburg College/Gettysburg College Title Holding Co.				21,359,900	9	0.23%
Delancey Gettysburg Assoicates LP/Gettysburg Outlet Center				29,248,400	2	0.32%
Conewago Construction/Conewago Resources				22,673,400	7	0.25%
Vulcan Materials Co/Broyhill and Associates, Inc./Brentwood/Tarmac				21,558,200	8	0.24%
C & J Clark America Inc.				23,245,900	6	0.25%
Total	$ 294,589,100		2.91%	$ 256,749,800		2.80%

Source: Adams County Tax Services Department

COUNTY OF ADAMS, PENNSYLVANIA
Real Estate Taxes Levied and Collected
Last Ten Years
(Unaudited)

		Collected within the Fiscal Year of the Levy			Total Collections to Date	
Year	Taxes Levied for the Fiscal Year	Amount	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2016	$ 36,279,612	$ 34,946,615	96.3%	$ 1,242,038	$ 36,188,653	99.7%
2017	36,572,231	35,331,595	96.6%	533,930	35,865,525	98.1%
2018	39,423,830	38,057,216	96.5%	643,805	38,701,021	98.2%
2019	39,622,220	38,267,588	96.6%	577,990	38,845,579	98.0%
2020	40,059,525	38,498,277	96.1%	667,875	39,166,152	97.8%
2021	40,502,507	38,956,694	96.2%	621,148	39,577,842	97.7%
2022	43,591,153	42,015,354	96.4%	686,681	42,702,035	98.0%
2023	44,440,982	42,857,105	96.4%	685,212	43,542,317	98.0%
2024	45,116,499	43,417,414	96.2%	703,149	44,120,563	97.8%
2025	53,326,158	51,279,344	96.2%	-	52,095,316	97.7%

Source: Adams County Tax Services

COUNTY OF ADAMS, PENNSYLVANIA

Ratio of Outstanding Debt by Type

Last Ten Years

	Governmental Activities				Business-Type Activities				
Year	General Obligation Debt	Note Payable	Lease Liability	Subscription Liability	General Obligation Debt	Lease Liability	Primary Government	Personal Income	Per Capita
2016	$ 71,481,532	$ -	$ -	$ -	$ 603,748	$ -	$ 72,085,280	1.54%	705.47
2017	79,039,607	-	-	-	470,459	-	79,510,066	1.65%	776.95
2018	75,528,477	-	-	-	359,294	-	75,887,771	1.50%	738.13
2019	71,941,610	-	-	-	245,227	-	72,186,837	1.40%	700.45
2020	79,240,394	-	-	-	-	-	79,240,394	1.42%	763.01
2021	76,699,408	-	-	-	-	-	76,699,408	1.32%	736.59
2022	71,887,475	-	9,279,303	-	-	81,605	81,248,383	1.38%	766.30
2023	66,999,702	397,593	8,953,875	754,918	-	67,439	77,173,527	1.23%	722.95
2024	62,351,929	342,858	9,284,723	1,208,955	-	52,532	73,240,997	1.12%	678.70
2025	57,564,156	285,715	8,958,994	810,218	-	36,848	67,655,931	1.04%	628.81

Source: Adams County Office of Budget and Purchasing

Note: The Total Personal Income amount used to calculate the Personal Income percentage is projected for the year of 2025.

COUNTY OF ADAMS, PENNSYLVANIA

Ratio of General Obligation Debt to Assessed Value of Real Estate
and General Obligation Debt Per Capita
Last Ten Years

Year	(1) Population	(2) Assessed Value	General Obligation Debt	(3) Ratio of General Obligation Debt to Assessed Value	General Obligation Debt Per Capita
2016	102,180	$ 9,172,798,600	$ 72,085,280	0.79%	705.47
2017	102,336	9,256,931,500	79,510,066	0.86%	776.95
2018	102,811	9,331,317,200	75,887,771	0.81%	738.13
2019	103,009	9,410,600,700	72,186,837	0.77%	700.78
2020	103,852	9,457,957,100	79,240,394	0.84%	763.01
2021	104,127	9,534,255,300	76,699,408	0.80%	736.59
2022	106,027	9,733,288,900	71,887,475	0.74%	678.01
2023	106,748	9,913,805,700	66,999,702	0.68%	627.64
2024	107,914	10,100,341,600	62,351,929	0.62%	577.79
2025	107,549	10,167,554,600	57,564,156	0.57%	535.24

Sources:
(1) US Census Bureau
(2) Adams County Tax Services
(3) Adams County Office of Budget and Purchasing

COUNTY OF ADAMS, PENNSYLVANIA

Direct and Overlapping Governmental Activities Debt

As of December 31, 2025

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
School Districts			
Bermudian Springs School District	$ 45,605,000	100%	$ 45,605,000
Conewago School District	62,573,000	100%	62,573,000
Fairfield School District	18,550,000	100%	18,550,000
Gettysburg Area School District	55,285,000	100%	55,285,000
Littlestown Area School District	65,127,778	100%	65,127,778
Upper Adams School District	29,500,000	100%	29,500,000

Source: Each individual governmental unit

COUNTY OF ADAMS, PENNSYLVANIA

Direct and Overlapping Governmental Activities Debt (Continued)
As of December 31, 2025

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Boroughs			
Abbottstown	N/A	100%	N/A
Arendtsville	N/A	100%	N/A
Bendersville	N/A	100%	N/A
Biglerville	N/A	100%	N/A
Bonneauville	N/A	100%	N/A
Carroll Valley	N/A	100%	N/A
East Berlin	N/A	100%	N/A
Fairfield	N/A	100%	N/A
Gettysburg	N/A	100%	N/A
Littlestown	$ 398,609	100%	$ 398,609
McSherrystown	191,398	100%	191,398
New Oxford	75,373	100%	75,373
York Springs	N/A	100%	N/A

Source: Each individual governmental unit

COUNTY OF ADAMS, PENNSYLVANIA

Direct and Overlapping Governmental Activities Debt (Continued)

As of December 31, 2025

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Townships			
Berwick	N/A	100%	N/A
Butler	N/A	100%	N/A
Conewago	-	100%	-
Cumberland	$ 3,333,721	100%	$ 3,333,721
Franklin	322,007	100%	322,007
Freedom	-	100%	-
Germany	-	100%	-
Hamilton	-	100%	-
Hamiltonban	N/A	100%	N/A
Highland	-	100%	-
Huntington	N/A	100%	N/A
Latimore	-	100%	-
Liberty	-	100%	-
Menallen	N/A	100%	-
Mount Joy	-	100%	-
Mount Pleasant	75,192	100%	75,192
Oxford	-	100%	-
Reading	N/A	100%	N/A
Straban	-	100%	-
Tyrone	-	100%	-
Union	20,507	100%	20,507
Subtotal, Overlapping Debt			$ 281,057,585
County of Adams direct debt			67,619,083
Total direct and overlapping debt			$ 348,676,668

Source: Each individual governmental unit

Note 1: Method to calculate overlapping debt is the percentage applicable multiplied by the total debt report by each governmental unit.

COUNTY OF ADAMS, PENNSYLVANIA
Computation of Legal Debt Margin
Last Ten Years

	2016	2017	2018	2019	2020
Borrowing Base Revenues					
Two Years Prior	$ 69,742,605	$ 71,823,349	$ 76,042,013	$ 77,771,087	$ 65,914,620
Prior Year	71,823,349	76,042,013	77,771,087	65,914,620	66,963,430
Current Year	76,042,013	77,771,087	65,914,620	66,963,430	77,369,007
Total Revenues	$ 217,607,967	$ 225,636,449	$ 219,727,720	$ 210,649,137	$ 210,247,057
Debt Limit For General Obligation Bonds					
Average Borrowing Base Revenues	$ 72,535,989	$ 75,212,150	$ 73,242,573	$ 70,216,379	$ 70,082,352
Debt Limit Percentage	x 300%	x 300%	x 300%	300%	x 300%
Debt Limit	217,607,967	225,636,449	219,727,720	210,649,137	210,247,057
Total Outstanding Bonded Debt	72,085,280	79,510,066	75,887,771	72,186,837	79,240,394
Legal Debt Margin	$ 145,522,687	$ 146,126,383	$ 143,839,949	$ 138,462,300	$ 131,006,663
Total Outstanding Bonded Debt As A Percentage Of Debt Limit	33.13%	35.24%	34.54%	34.27%	37.69%
Debt Limit For General Obligation Bonds And Lease Rental Debt					
Average Borrowing Base Revenues	$ 72,535,989	$ 75,212,150	$ 73,242,573	$ 70,216,379	$ 70,082,352
Debt Limit Percentage	x 400%	x 400%	x 400%	400%	400%
Debt Limit	290,143,956	300,848,599	292,970,293	280,865,516	280,329,409
Total Amount Of Debt Applicable To Debt Limit	72,085,280	79,510,066	75,887,771	72,186,837	79,240,394
Legal Debt Margin	$ 218,058,676	$ 221,338,533	$ 217,082,522	$ 208,678,679	$ 201,089,015
Total Amount Of Debt Applicable To Debt Limit As A Percentage of Debt Limit	24.84%	26.43%	25.90%	25.70%	28.27%

COUNTY OF ADAMS,
PENNSYLVANIA

Computation of Legal Debt Margin (Continued)
Last Ten Years

	2021	2022	2023	2024	2025
Borrowing Base Revenues					
Two Years Prior	$ 66,963,430	$ 77,369,007	$ 74,428,488	$ 87,828,014	$ 87,129,199
Prior Year	77,369,007	74,428,488	87,828,014	87,129,199	79,764,544
Current Year	74,428,488	87,828,014	87,129,199	79,764,544	87,919,807
Total Revenues	$ 218,760,925	$ 239,625,509	$ 249,385,701	$ 254,721,757	$ 254,813,550
Debt Limit For General Obligation Bonds					
Average Borrowing Base Revenues	$ 72,920,308	$ 79,875,170	$ 83,128,567	$ 84,907,253	$ 84,937,850
Debt Limit Percentage	x 300%	x 300%	x 300%	300%	x 300%
Debt Limit	218,760,925	239,625,509	249,385,702	254,721,758	254,813,550
Total Outstanding Bonded Debt	76,699,408	71,887,475	66,999,702	62,351,929	57,564,156
Legal Debt Margin	$ 142,061,517	$ 167,738,034	$ 182,386,000	$ 192,369,829	$ 197,249,394
Total Outstanding Bonded Debt As A Percentage Of Debt Limit	35.06%	30.00%	26.87%	24.48%	22.59%
Debt Limit For General Obligation Bonds And Lease Rental Debt					
Average Borrowing Base Revenues	$ 72,920,308	$ 79,875,170	$ 83,128,567	$ 84,907,253	$ 84,937,850
Debt Limit Percentage	400%	400%	400%	400%	400%
Debt Limit	291,681,233	319,500,679	332,514,269	339,629,010	339,751,400
Total Amount of Debt Applicable to Debt Limit	76,699,408	71,887,475	66,999,702	62,351,929	57,564,156
0	$ 214,981,825	$ 247,613,204	$ 265,514,567	$ 277,277,081	$ 282,187,244
Total Amount Of Debt Applicable To Debt Limit As a Percentage Of Debt Limit	26.30%	22.50%	20.15%	18.36%	16.94%

COUNTY OF ADAMS, PENNSYLVANIA

Demographic and Economic Statistics
Last Ten Years

Year	Population (4)	Personal Income $000	Per Capita Personal Income (1)	Public School Enrollment (2)	Local Unemployment Rate (3)
2016	102,180	$ 4,685,246	$ 45,853	15,435	4.0%
2017	102,336	4,816,605	47,067	15,080	3.2%
2018	102,811	5,055,502	49,173	15,028	3.2%
2019	103,009	5,169,186	50,182	14,958	3.3%
2020	103,852	5,346,708	54,172	14,943	6.9%
2021	104,127	5,805,329	55,752	14,126	4.4%
2022	106,027	5,894,792	55,597	14,187	2.9%
2023	106,748	6,285,315	58,880	14,215	2.6%
2024	107,914	6,500,082	60,234	14,099	2.4%
2025	107,594	N/A	N/A	13,631	3.7%

(1) Bureau of Economic Analysis
(2) PA Department of Education
(3) US Bureau of Labor Statistics
(4) US Census Bureau

N/A: Not Available at time of reporting

COUNTY OF ADAMS, PENNSYLVANIA

Principal Employers
Current Year and Nine Years Ago

		2025			2016		
Employer (1)	Location	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Gettysburg College	Gettysburg	N/A	1	N/A	N/A	2	N/A
The Gettysburg Hospital	Gettysburg	N/A	2	N/A	N/A	3	N/A
Federal Government	Gettysburg	N/A	3	N/A	N/A	4	N/A
PCA Corrugated and Display LLC	New Oxford	N/A	4	N/A	N/A	7	N/A
Utz Quality Foods Inc	Hanover	N/A	5	N/A	N/A		N/A
Farm Fresh Turkey Products LLC	New Oxford	N/A	6	N/A	N/A		N/A
G & S Foods, LLC	Hanover	N/A	7	N/A	N/A		N/A
Knouse Foods Cooperative Inc	Peach Glen	N/A	8	N/A	N/A	1	N/A
Conewago Valley School District	New Oxford	N/A	9	N/A	N/A	9	N/A
Wellspan Medical Group (Gettysburg Hospital)	Gettysburg	N/A	10	N/A	N/A		N/A
Adams County	Gettysburg	569		N/A	487	8	N/A
The Brethren Home Community	New Oxford	N/A		N/A	N/A	6	N/A
Aerotek Inc	Hanover	N/A		N/A	N/A	10	N/A
Hain Pure Protein Corp	New Oxford	N/A		N/A	N/A	5	N/A
Total		N/A		N/A	N/A		N/A
Total Employees in County (2)		53,300			34,799		

Source: (1) PA Dept of Labor and Industry; Center for Workforce Information and Analysis - https://www.workstats.dli.pa.gov/Documents/Top%2050/Adams_County_Top
(2) www.workstats.dli.pa.gov
N/A - Information not available

COUNTY OF ADAMS, PENNSYLVANIA
Employees by Function/Program
Last Ten Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund Departments										
Commissioners	7	7	8	8	8	7	6	8	8	9
Solicitor	3	3	3	4	4	4	4	4	4	4
Finance/Purchasing	5	6	6	6	5	5	4	5	5	4
Human Resources	6	5	6	6	6	5	5	4	4	4
IT-Information Systems	10	11	15	17	13	15	14	14	12	12
Building and Maintenance	24	24	24	27	27	25	25	24	24	24
Tax Services	18	17	19	19	19	19	17	17	17	17
Elections/Voter Registration	2	2	3	3	3	4	4	4	6	6
Planning	17	16	16	16	16	16	16	16	16	16
Public Defender	7	7	7	7	7	8	8	8	8	8
Victim Witness	5	6	6	7	6	6	6	6	6	6
Security	5	10	10	10	8	12	10	10	13	10
Prison	123	128	136	137	137	148	144	144	148	147
Emergency Services	26	36	39	39	29	40	32	32	41	32
Veteran's Affairs	2	2	2	2	2	2	2	2	3	3
Cooperative Extension	5	5	5	5	5	5	5	3	3	2
Conservation District	10	8	11	12	12	13	12	12	12	12
Controller	6	6	6	7	7	7	8	8	9	8
Treasurer	4	4	4	6	4	4	4	4	6	4
Register & Recorder	5	6	6	6	8	7	6	7	8	7
Clerk of Courts	11	11	11	11	11	11	11	11	10	12
Prothonotary	5	6	6	6	6	7	7	7	7	7
District Attorney	14	14	17	17	15	16	16	17	19	17
Sheriff	15	19	20	20	18	20	19	19	20	20
Coroner	1	5	6	7	1	2	2	2	8	2
Court Administration	14	14	18	13	14	19	18	18	19	19
Magisterial District Justice	13	13	13	13	14	15	15	16	17	17
Probation Services	47	45	49	49	49	49	49	49	52	48
Law Library	1	1	1	1	1	1	1	1	1	1
Operational Services	4	4	4	4	4	3	3	3	3	3
Total General Fund Departments	415	441	477	485	459	495	473	475	509	481
Non General Fund Departments										
Children & Youth Services	50	52	52	56	56	57	58	58	61	61
Domestic Relations	22	22	22	25	25	25	25	27	28	27
Total Non General Fund Departments	72	74	74	81	81	82	83	85	89	88
Total	487	515	551	566	540	577	556	560	598	569

Source: Adams County Human Resource Department

COUNTY OF ADAMS, PENNSYLVANIA
Operating Indicators by Function
Last Ten Years

FUNCTION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Administration										
Treasurer										
Dog Licenses	10,267	10,023	9,809	8,334	6,567	5,264	4,620	4,322	4,593	6,513
Fishing Licenses	85	71	59	53	41	46	53	93	93	83
Hunting Licenses	9,519	10,679	11,319	11,774	12,965	15,483	15,343	665	631	219
Sportsmen Firearms	25	11	14	31	29	10	15	9	14	5
Tax Services										
New Single Family Building Permits	346	274	243	227	226	439	394	338	403	475
Number of Parcels	44,050	44,142	44,167	44,287	44,408	44,467	44,734	44,978	45,185	45,406
Appeals Processed	368	285	260	190	120	84	95	79	88	99
Elections										
Registered Voters	66,718	65,225	67,025	66,514	72,388	70,519	72,470	71,181	76,008	75,621
Votes Cast	48,253	14,840	39,150	17,469	56,930	21,878	46,732	23,217	61,039	30,076
Percent of votes cast	72%	23%	58%	26%	79%	31%	64%	33%	80%	40%
Recorder of Deeds										
Deeds recorded	2,952	3,078	2,951	2,840	2,840	3,498	3,242	2,667	2,630	2,995
Mortgages	4,111	3,887	3,667	3,746	3,746	5,606	4,178	2,927	3,068	3,318
Subdivisions	101	93	83	98	98	143	93	107	92	111
Military Discharges	11	19	12	6	6	1	4	8	5	13
Register of Wills										
Estates Probated	399	373	343	409	409	443	465	435	461	437
Misc. Estate Docs.	119	131	167	132	132	212	140	181	167	184
Judicial										
Courts										
Criminal Filings										
New Criminal Cases Filed	1,526	1,449	1,409	1,526	1,567	1,463	1,511	1,389	1,442	N/A
Jury Trials	18	14	10	18	4	3	9	8	10	N/A
Bench trials	20	24	15	9	16	21	23	17	13	N/A
Guilty pleas	1,018	1,100	1,067	1,066	1,113	1,112	1,011	920	998	N/A
ARD's /Diversionary Disposition	295	291	300	316	302	322	432	374	377	N/A
Withdrawn/dismissed	102	89	105	89	75	74	40	62	39	N/A
Inactive trials	34	31	71	31	63	69	60	82	78	N/A
Other	9	6	0	5	6	9	10	32	5	N/A
Civil filings										
New civil cases docketed	669	731	640	829	484	539	553	552	739	N/A
Jury trials	0	3	0	2	1	0	0	0	1	N/A
Bench trials	2	9	0	5	9	2	6	5	5	N/A
Settlements	264	265	287	249	221	245	210	231	231	N/A
Arbitration filings	10	16	10	11	4	6	19	15	14	N/A
Civil cases pending	473	465	459	525	492	484	483	445	578	N/A
Protection from abuse	66	90	115	138	151	130	194	209	235	N/A
New child support filings	1,436	1,418	1,531	1,499	1,012	1,065	1,101	937	913	N/A
Custody filings	559	502	486	458	338	354	348	328	317	N/A
Divorce filings	329	326	336	326	301	296	273	294	280	N/A
Dependency abuse/neglect	63	62	64	62	75	79	60	63	61	N/A
Dependency status filings	3	0	0	0	0	0	2	4	0	N/A
Delinquency filings	248	159	149	129	97	109	131	100	130	N/A
Estates filed	14	24	32	12	6	16	9	9	15	N/A
Adoptions	20	34	26	29	34	27	41	33	21	N/A
Termination filings	16	18	17	27	39	26	30	27	18	N/A
Guardian filings	20	23	30	19	22	35	43	34	34	N/A

COUNTY OF ADAMS, PENNSYLVANIA
Operating Indicators by Function (Continued)
Last Ten Years

FUNCTION	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Human Services										
Children and Youth										
Children Served	2,302	2,751	3,191	2,144	1,467	1,380	1,713	2,093	2,114	2,042
Abuse Reported	2,142	2,535	2,312	1,456	1,090	1,345	1,462	1,407	1,374	1,254
Adoptions	6	7	8	8	6	4	6	9	11	8
Placement Days of Care	10,755	12,820	19,808	14,111	13,458	14,965	15,726	12,093	11,745	11,039
Public Safety										
Coroner										
Cremations	433	467	495	471	605	588	617	634	634	756
Drug Overdoses	29	19	14	8	20	17	6	7	5	7
Heroin Related	10	13	8	6	16	13	N/A	N/A	3	2
Motor Vehicle Accidents	7	3	10	6	11	8	9	7	11	7
Motor Vehicle Accidents with Alcohol	4	1	4	1	3	0	2	2	2	1
Homicides	2	1	2	2	1	3	1	2	0	1
Suicides	16	17	15	12	16	14	13	13	16	17
Fire Related Deaths	2	0	0	0	3	0	0	0	2	-
Undetermined	1	1	1	1	0	0	1	4	2	1
Autopsies	58	45	48	39	35	51	35	45	30	45
Total Incidents Referred and Investigated	864	924	1,006	873	1,130	1,014	1,127	1,150	1,153	1,284
Emergency Services										
Police Calls for Service *	200,936	226,706	229,507	241,498	202,021	197,734	204,955	198,505	47,440	46,218
Police Incidents	41,883	44,931	45,089	48,387	42,845	43,276	44,854	44,675	45,190	58,297
Fire/EMS Incidents	11,963	12,229	12,483	12,965	11,794	13,289	14,102	13,077	15,918	16,136
9-1-1 Calls	34,963	33,792	33,633	34,424	29,158	30,835	28,601	31,306	30,250	32,016
Administrative 9-1-1 Calls	88,252	85,963	83,437	82,827	78,469	80,383	78,604	78,491	50,443	58,869
Hazardous Materials										
Hazardous Materials Incidents	11	22	15	19	11	8	4	7	5	5
PEIRS Reported Incidents	71	73	57	83	92	51	58	62	50	58
County Prison										
Average Daily Population	325	319	327	325	261	209	198	213	212	176
Admissions	2,138	2,049	2,175	2,072	1,160	971	1,038	1,016	1,062	969
Releases	2,131	2,068	2,086	2,090	1,245	994	1,032	993	1,101	965
Conservation and Development										
Planning										
Subdivision and Land Development Plans Reviewed	89	105	89	131	128	134	121	137	117	98
New Residential Lots Proposed	72	212	298	229	941	611	421	362	390	341
Average Proposed Residential Lot Sizes (Acres)	3	3	1	1	1	<1	<1	<1	<1	<1
Acreage in Active Agriculture Proposed for Conversion to New Development	120	181	53	136	352	438	106	722	38	70

Source: By reporting department
N/A: Not available at the time of reporting
*Police Calls for Service - In 2024, the recording process changed to reflect the number of law enforcement responding to call versus being notified of an incident.

COUNTY OF ADAMS, PENNSYLVANIA
Capital Asset Statistics by Function
Last Ten Years

Function	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL GOVERNMENT-ADMIN										
Automobiles										
Commissioners	0	1	1	1	1	1	1	1	1	1
IT-Information Systems	0	1	1	0	0	0	0	0	0	0
Building & Maintenance	11	11	11	11	12	12	15	14	13	13
Tax Services	2	2	2	2	2	2	2	2	2	2
Planning	2	2	2	1	2	2	2	2	2	2
Buildings	9	9	9	9	7	7	7	7	7	7
GENERAL GOVERNMENT-JUDICIAL										
Automobiles										
District Attorney	0	1	1	1	1	1	0	0	0	0
Probation Services	12	12	12	8	13	13	12	12	10	9
Sheriff	10	9	9	8	11	11	9	8	7	8
Buildings	1	1	1	1	2	2	2	2	2	2
PUBLIC SAFETY										
Automobiles										
Prison	5	5	5	6	6	6	7	8	9	9
Emergency Services	2	2	2	2	2	2	2	2	2	2
Protective Inspections	1	1	1	1	1	1	1	1	1	1
Coroner	1	2	2	2	2	2	2	2	2	2
Buildings	3	3	3	3	2	2	2	2	2	2
PUBLIC WORKS										
Bridges										
Commissioners	42	42	42	42	42	42	42	42	42	42
HUMAN SERVICES										
Automobiles										
Children & Youth Services	5	5	5	5	6	6	6	6	9	9
Buildings	0	1	1	1	1	1	1	1	1	1
CONSERVATION/DEVELOPMENT										
Automobiles										
Conservation District	6	6	6	6	7	7	7	7	7	7
Buildings	1	1	1	1	1	1	1	1	1	1

Note: There was a change in the classification by functions in between 2019 and 2020.

Source: Adams County Office of Budget and Purchasing